













**EAST INDIA.**

• RETURN to an Order of the Honourable The House of Commons,  
dated 1 April 1840.

**A C C O U N T S**

RELATING TO

**IMPORTS AND EXPORTS**

THE EAST INDIES, CHINA, THE BRITISH COLONIES,  
AND GREAT BRITAIN.

TOGETHER WITH

**CORRESPONDENCE**

CONCERNING THE

DUTIES OF CUSTOMS, AND THE CULTIVATION  
IN INDIA



# ACCOUNTS, &c.

## BENGAL.

YEARS	IMPORTS.		EXPORTS
	United Kingdom	British Colonies	British Colonies
	Sicca Rupees	Sicca Rupees	Sicca Rupees
1827-28	1,89,91,756	8,10,626	13,42,309
1828-29	2,21,81,707	1,86,117	11,50,581
1829-30	1,60,91,297	2,73,159	13,08,841
1830-31	1,98,14,491	1,25,331	9,81,586
1831-32	1,72,27,917	1,31,623	6,48,808
1832-33	1,41,75,586	1,73,741	9,05,097
1833-34	1,41,38,567	2,67,561	15,71,173
1834-35	1,48,96,601	2,75,962	15,43,875
1835-36	1,96,16,691	1,16,803	10,66,351
1836-37	2,23,47,809	2,58,567	19,31,507
1837-38	1,82,40,759	3,18,927	21,38,070

In the Year

## FORT ST. GEORGE.

YEAR	IMPORTS		YEAR	EXPORTS	
	United Kingdom	British Colonies		United Kingdom	British Colonies
	Sicca Rupees	Sicca Rupees		Sicca Rupees	Sicca Rupees
1827-28	25,84,402	8,47,928	1827-28	12,99,065	
1828-29	33,51,825	11,235	1828-29	15,81,554	
1829-30	32,98,716	9,70,151	1829-30	20,61,107	
1830-31	21,78,711	9,45,653	1830-31	19,68,131	
1831-32	21,36,080	7,67,835	1831-32	20,45,845	
1832-33	28,59,693	9,02,188	1832-33	17,03,565	
1833-34	49,00,345	7,81,239	1833-34	12,12,321	
1834-35	22,39,699	9,58,175	1834-35	17,88,797	
1835-36	19,70,907	5,17,000	1835-36	18,21,121	
1836-37	27,15,323	1,10,000	1836-37	19,92,853	
1837-38	Not received	Not received	1837-38	Not received	

and provide

## BOMBAY.

YEAR	IMPORTS.		YEAR	EXPORTS	
	United Kingdom	British Colonies		United Kingdom	British Colonies
	Sicca Rupees	Sicca Rupees		Sicca Rupees	Sicca Rupees
1827-28	1,919	7,14,127	1827-28	2,56,798	
1828-29	2,481	5,899	1828-29	3,57,202	
1829-30	10,010	2,365	1829-30	4,16,839	
1830-31	10,63,196	28,515	1830-31	2,71,906	
1831-32	90,17,156	180,064	1831-32	2,81,828	
1832-33	1,10,78,288	7,79,707	1832-33	1,92,961	
1833-34	90,29,390	5,19,943	1833-34	1,30,549	
1834-35	93,62,819	45,211	1834-35	1,20,663	
1835-36	1,24,66,598	2,47,852	1835-36	1,98,532	
1836-37	1,32,41,910	2,04,955	1836-37	65,201	
1837-38	1,12,75,613	1,56,731	1837-38	2,30,722	

## BENGAL.

REGULATION XV.—1825.

## SCHEDULE No. 1.

RATES of DUTY chargeable on GOODS IMPORTED by SEA into CALCUTTA or any PORT or PLACE belonging to the PRESIDENCY of FORT WILLIAM.

Enumeration of Goods.	Imported on a British Bottom	Imported on a Foreign Bottom.
<i>1st. Goods, the Produce or Manufacture of the United Kingdom.</i>		
1. Bullion and Coin	Free	Free.
2. Horses	Free	Free.
3. Marine Stores	Free	2½ per Cent.
4. Metals, wrought and unwrought	Free	2½ per Cent.
5. Opium	24 Rupees a Seer of 80 Sicca Weight.	48 Rupees a Seer of 80 Sicca Weight.
6. Precious Stones and Pearls	Free	Free.
7. Salt	3 Rupees a Maund of 82 Sicca Weight per Seer.	6 Rupees a Maund of 82 Sicca Weight per Seer.
8. Spirituous Liquors	10 per Cent.	20 per Cent.
9. Tobacco	8 Annas a Maund of 80 Sicca Weight per Seer.	8 Annas a Maund of 80 Sicca Weight per Seer.
10. Wines	10 per Cent.	20 per Cent.
11. Woollens	Free	2½ per Cent.
Articles not included in the above Eleven Items.	2½ per Cent.	5 per Cent.
<i>2d. Goods, the Produce of Foreign Europe or of the United States of America.</i>		
1. Arrack, at a Value of 300. per Cask of 126	10 per Cent.	20 per Cent.
2. Bullion and Coin	Free	Free.
3. Horses	Free	Free.
4. Opium	48 Rupees a Seer of 80 Sicca Weight.	48 Rupees a Seer of 80 Sicca Weight.
5. Precious Stones	Free	Free.
6. Salt	6 Rupees a Maund of 82 Sicca Weight per Seer.	6 Rupees a Maund of 82 Sicca Weight per Seer.
7. Spirits	10 per Cent.	20 per Cent.
8. Tobacco	8 Annas a Maund of 80 Sicca Weight per Seer.	8 Annas a Maund of 80 Sicca Weight per Seer.
9. Wines	10 per Cent.	20 per Cent.
Articles not included in the above Nine Items.	5 per Cent.	10 per Cent.
<i>3d. Goods, the Produce or Manufacture of Foreign Europe, or the United States of America, other than the United Kingdom.</i>		
1. Allspice	20 per Cent.	20 per Cent.
2. Aloe Wood	15 Do.	15 Do.
3. Almah	15 Do.	15 Do.
4. Alum	10 Do.	20 Do.
5. Ambergris	15 Do.	15 Do.
6. Arrack, Batavia	55 Sicca Rupees per Leager.	110 Sicca Rupees per Leager.

Schedule No. 1.—Rates of Duty chargeable on Goods imported by Sea into Calcutta, &c.—continued.

Enumeration of Goods.	Imported on a British Bottom		Imported on a Foreign Bottom	
7. Arrack, from Foreign Territories in Asia.	30	Sicca Rupees per Leager.	60	Sicca Rupees per Leager.
8. Arsenic, White, Red, or Yellow	10	per Cent.	20	per Cent.
9. Assafoetida	10	Do.	20	Do.
10. Awl Root or Morinda	7½	per Cent.	15	per Cent.
11. Beads, Malas, or Rosaries	7½	Do.	15	Do.
12. Betel Nut (Customs)	7½	Do.	15	Do.
Do. (Town Duty)	5	Do.	10	Do.
13. Benjamin or Loban	7½	Do.	15	Do.
14. Brandy, from Foreign Territories in Asia.	30	Do.	60	Do.
15. Brass, wrought and unwrought	10	Do.	20	Do.
16. Brimstone	10	Do.	20	Do.
17. Brocades and Embroidered Goods	7½	Do.	15	Do.
18. Buhara or Myrobolan	10	Do.	20	Do.
19. Buckum or Sappan Wood	7½	Do.	15	Do.
20. Bullion and Coin	Free		Free.	
21. Calzeerah or Nigellah	7½	per Cent.	15	per Cent.
22. Camphire	10	Do.	20	Do.
23. Canvas; excepting Canvas made of Sunn or Hemp, or other Material, the Growth or Manufacture of Places subject to the Government of the East India Company, which is exempted from Charge of Duty on Importation by Sea.	5	Do.	10	Do.
24. Cardamums	7½	Do.	15	Do.
25. Carriages and Conveyances	7½	Do.	15	Do.
26. Cassia	10	Do.	20	Do.
27. Chanks	7½	Do.	15	Do.
28. Cherayta	10	Do.	20	Do.
29. China Goods, or Goods from China, not otherwise enumerated in this Table.	7½	Do.	15	Do.
30. Cloves	10	Do.	20	Do.
31. Cochineal or Candamah	7½	Do.	15	Do.
32. Coffee	7½	Do.	15	Do.
33. Corn, the Produce of Places not subject to the Government of the East India Company in India.	5	Do.	10	Do.
34. Corn and Bullion	Free		Free.	
35. Columbo Root	10	per Cent.	20	per Cent.
36. Coesoom Fool or Safflower	7½	Do.	15	Do.
37. Copal or Kahroba	10	Do.	20	Do.
38. Copper, wrought and unwrought	10	Do.	20	Do.
39. Coral	10	Do.	20	Do.
40. Cordage, excepting of Sunn, Hemp, or other Material, the Produce of Places subject to the Government of the East India Company, which shall be exempt from the Duty on Importation.	5	Do.	10	Do.
41. Crindanah or Cochin	7½	Do.	15	Do.
42. Dhye Flower	7½	Do.	15	Do.
43. Elephants Teeth	7½	Do.	15	Do.
44. Embroidered Goods and Brocades	7½	Do.	15	Do.
45. Frankincense or Sandiberoza	7½	Do.	15	Do.
46. Galbanum	10	Do.	20	Do.
47. Galingall	7½	Do.	15	Do.
48. Ghee (Customs)	5	Do.	10	Do.
Do. (Town Duty)	10	Do.	20	Do.
49. Gills from Foreign Territories in Asia.	30	Do.	60	Do.
50. Goopie, Muttee or Yellow Ochre	10	Do.	20	Do.
51. Goomotoo, Sunn, and Hemp	Free		Free.	

Schedule No. 1.—Rates of Duty chargeable on Goods imported by Sea into Calcutta, &c.—continued.

Enumeration of Goods.	Imported on a British Bottom.		Imported on a Foreign Bottom.	
52. Gum Arabic - - -	10	per Cent.	20	per Cent.
53. Gundiberoza or Frankincense - -	7½	Do.	15	Do.
54. Hemp, Sunn, or Goomootoo - -	Free	-	Free.	-
55. Hurrah or Myrobolan - - -	10	per Cent.	20	per Cent.
56. Horses - - -	Free	-	Free.	-
57. Hursinghar Flower - - -	7½	Do.	15	Do.
58. Hurtaul, or Orpiment, or Yellow Arsenic.	10	Do.	20	Do.
59. Iron, wrought or unwrought - -	10	Do.	20	Do.
60. Ivory - - -	7½	Do.	15	Do.
61. Jittamunsee or Spikenard - -	10	Do.	15	Do.
62. Kullinjun - - -	7½	Do.	15	Do.
63. Lead, Pig, Sheet, Milled, and Small Shot.	10	Do.	20	Do.
64. Loadh - - -	7½	Do.	15	Do.
65. Loban or Benjamin - - -	7½	Do.	15	Do.
66. Mace - - -	10	Do.	20	Do.
67. Madder or Munjeet - - -	7½	Do.	15	Do.
68. Mahogany, and all other Sorts of Wood used in Cabinet Work.	7½	Do.	15	Do.
69. Mastick - - -	10	Do.	20	Do.
70. Minum or Red Lead - - -	10	Do.	20	Do.
71. Morinda or Awl Root - - -	7½	Do.	15	Do.
72. Munjeet or Madder - - -	7½	Do.	15	Do.
73. Musk - - -	7½	Do.	15	Do.
74. Myrobolans; viz. Buhera, Hurra, and Ownla.	10	Do.	20	Do.
75. Myrrh - - -	10	Do.	20	Do.
76. Nutmegs - - -	10	Do.	20	Do.
77. Oils, Vegetable or Animal (Customs) Do. (Town Duty) - - -	7½	Do.	15	Do.
78. Oil Seeds (Customs) - - -	7½	Do.	15	Do.
Do. (Town Duty) - - -	5	Do.	10	Do.
79. Oils, perfumed or essential, or Otter and Fooley Teyll.	7½	Do.	15	Do.
80. Opium, Foreign - - -	21 Rupees per Seer of 80 Calcutta Sicca Weight.		48 Rupees per Seer of 80 Calcutta Sicca Weight.	
81. Orpiment, or Yellow Arsenic, or Hurtaul.	10	per Cent.	20	per Cent.
82. Otter or essential Oils - - -	7½	Do.	15	Do.
83. Ownla or Myrobolan - - -	10	Do.	20	Do.
84. Pepper, Black and White - - -	10	Do.	20	Do.
85. Piece Goods: Cotton, Silk, and partly Cotton and partly Silk, Manufacture of the Honourable Company's Territories in India.	7½	Do.	15	Do.
86. Ditto - Ditto - Ditto - when not the Manufacture of the Honourable Company's Territories in India.	7½	Do.	15	Do.
87. Pimento or Allspice - - -	10	Do.	20	Do.
88. Pipe Staves - - -	7½	Do.	15	Do.
89. Precious Stones and Pearls - -	Free	-	Free.	-
90. Prussian Blue - - -	10	per Cent.	20	per Cent.
91. Putcha Pant - - -	7½	Do.	15	Do.
92. Quicksilver - - -	10	Do.	20	Do.
93. Rattans - - -	7½	Do.	15	Do.
94. Red Sandal Wood - - -	7½	Do.	15	Do.
95. Red Lead or Minium - - -	10	Do.	20	Do.
96. Rose Water - - -	7½	Do.	15	Do.
97. Rum, from Foreign Territories in Asia.	30	Do.	60	Do.
98. Saffron - - -	10	Do.	20	Do.
99. Safflower or Coosoom Pool - -	7½	Do.	15	Do.
100. Sago - - -	7½	Do.	15	Do.

Schedule No. 1.—Rates of Duty chargeable on Goods imported by Sea into Calcutta, &c.—continued.

Enumeration of Goods.	Imported on a British Bottom.	Imported on a Foreign Bottom.
101. Salt, Foreign - - -	3 Rupees per Maund of 82 Sicca Weight per Seer.	6 Rupees per Maund of 82 Sicca Weight per Seer.
102. Sandal Wood, Red, White, or Yellow.	7½ per Cent.	15 per Cent.
103. Sappan or Buckum Wood -	7½ Do. - -	15 Do.
104. Senna - - -	10 Do. - -	20 Do.
105. Soonamookey Leaf - - -	10 Do. - -	20 Do.
106. Spikenard or Juyamunsee -	10 Do. - -	20 Do.
107. Spirituous Liquors, not otherwise described in this Table.	10 Do. - -	20 Do.
108. Steel, wrought or unwrought -	10 Do. - -	20 Do.
109. Storax - - -	10 Do. - -	20 Do.
110. Stones (precious) and Pearls -	Free - - -	Free.
111. Sugar, wet or dry, including Jaggry and Molasses (Customs). Ditto - Ditto (Town Duty)	5 per Cent. - - 5 Do. - -	10 per Cent. 10 Do.
112. Sulphur or Brimstone - - -	10 Do. - -	20 Do.
113. Sunn, Hemp, and Goomootoo -	Free - - -	Free.
114. Tape - - -	7½ per Cent. -	15 per Cent.
115. Taizepaut or Malabathrum Leaf -	10 Do. - -	20 Do.
116. Tea - - -	10 Do. - -	20 Do.
117. Teak Timber - - -	Free - - -	Free.
118. Thread - - -	7½ per Cent. -	15 per Cent.
119. Tin and Tin Ware - - -	10 Do. - -	20 Do.
120. Tobacco (Customs) - - -	4 Annas per Maund of 80 Sicca Weight per Seer.	8 Annas per Maund of 80 Sicca Weight per Seer.
Ditto (Town Duty) - - -	10 per Cent. - -	20 Do.
121. Toond Flower - - -	7½ Do. - -	15 Do.
122. Tugger Wood - - -	7½ Do. - -	15 Do.
123. Turmeric (Customs) - - -	5 Do. - -	10 Do.
Ditto (Town Duty) - - -	5 Do. - -	10 Do.
124. Tutenague - - -	10 Do. - -	20 Do.
125. Ugger or Aloe Wood - - -	7½ Do. - -	15 Do.
126. Vermillion - - -	10 Do. - -	20 Do.
127. Verdigris - - -	10 Do. - -	20 Do.
128. Wax and Wax Candles - - -	10 Do. - -	20 Do.
129. Wines and Spirits, not otherwise provided for.	10 Do. - -	20 Do.
130. Wood of all Sorts used in Cabinet Work.	7½ Do. - -	15 Do.
131. Yellow Ochre or Goopee Muttee -	10 Do. - -	20 Do.
132. Articles not enumerated above -	5 Do. - -	10 Do.



**SCHEDULE No. 2.**

### DRAWBACK ALLOWED ON RE-EXPORTS.

[illegible]

7. Spirits	3-4ths of Import Duty	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty	3-4ths of Import Duty	2-3rds of Import Duty.	2-3rds of Import Duty.
8. Tobacco	Whole Amount of Import Duty	3-4ths Do.	2-3rds Do.	1-3rd Do.	Whole Amount of Import Duty.	3-4ths Do.	2-3rds Do.	2-3rds Do.
9. Wines	3-4ths of Import Duty.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths of Import Duty	3-4ths Do.	2-3rds Do.	2-3rds Do.
Articles not included in the above Nine Items								
3rd. Articles the Produce or Manufacture of Places other than Europe or the United States of America								
1. Allspice	3-4ths of Import Duty.	One-half of Import Duty	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
2. Aloe Wood	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
3. Almah	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
4. Alum	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
5. Ambergis	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
6. Arrack, Batavia	11-12ths Do.	5-6ths Do.	2-3rds Do.	1-3rd Do.	23-24ths Do.	11-12ths Do.	2-3rds Do.	2-3rds Do.
7. Arrack, Manufacture of other Foreign Territories in Asia.	11-12ths Do.	5-6ths Do.	2-3rds Do.	1-3rd Do.	23-24ths Do.	11-12ths Do.	2-3rds Do.	2-3rds Do.
8. Arsenick, White, Red, or Yellow	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
9. Assafetida	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
10. Awl Root or Morinda	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
11. Beads, Malas, and Rosaries	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
12. Betel Nuts (Customs)	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
Do. (Town Duty)	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
Do. (Town Duty)								
13. Benjamin or Loban	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.	Whole Amount of Import Duty.
14. Brandy, Manufacture of Foreign Territories in Asia.	2-3rds of Import Duty	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
15. Brass and Brass Ware	11-12ths Do.	5-6ths Do.	2-3rds Do.	1-3rd Do.	23-24ths Do.	11-12ths Do.	2-3rds Do.	2-3rds Do.
16. Brimstone	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
17. Brocades and Embroidered Goods.	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
18. Bubera or Myrobolan	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
19. Buckum or Sapan Wood	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
20. Bullion and Coin	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
	Nil.	N4	N4	Nil.	Nil.	Nil.	Nil.	Nil.

Schedule No. 2.—Drawback allowed on Re-exports—continued.

	IMPORTS ON A BRITISH BOTTOM				IMPORTS ON A FOREIGN BOTTOM			
	If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.		If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.	
	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
21. Calizeerah or Nigella	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
22. Camphire	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
23. Canvas	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
24. Carbazum	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
25. Carriages and Conveyances	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
26. Cassia	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
27. Chanks	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
28. Cheraytah	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
29. China Goods, or Goods from China, not otherwise enumerated in this Table.	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
30. Cloves	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
31. Cochineal or Crumdanah	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
32. Coffee	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
33. Coir	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
34. Corn and Bullion	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
35. Cumber Root	3-4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
36. Coosoom Fool, or Safflower	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
37. Copal or Kahroba	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
38. Copper and Copper Ware	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
39. Cori	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
40. Cordage	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
41. Crindanah or Cochineal	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
42. Dhye Flower	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
43. Elephants Teeth	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
44. Embroidered Goods and Brocades	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.

45. Frankincense or Gundiheroza	-	-	2-3rds	Do.	-	1-3rd	Do.	-	Do	-	1-3rd	Do	-	5-6ths	Do	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
46. Galbanum	-	-	3-4ths	Do	-	One-half	Do.	-	Do.	-	1-3rd	Do	-	7-8ths	Do	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
47. Galingall	-	-	2-3rds	Do.	-	1-3rd	Do	-	Do.	-	1-3rd	Do.	-	5-6ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
48. Ghee (Customs)	-	-	2-3rds	Do.	-	1-3rd	Do.	-	Do.	-	1-3rd	Do.	-	3-4ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
Do. (Town Duty)	-	-	Whole Amount of Duty.	Do.	-	Whole Amount of Duty.	Do.	-	Whole Amount of Duty.	-	Whole Amount of Duty.	Do.	-	Whole Amount of Duty.	Do.	-	Whole Amount of Duty.	Do.	-	Whole Amount of Duty.	Do.	-	Whole Amount of Duty.	Do.
49. Gin, Manufacture of Foreign Territories in	-	-	11-12ths of Import Duty.	Do.	-	5 6ths of Import Duty.	Do.	-	Do.	-	1-3rd	Do.	-	23-24ths of Import Duty.	Do.	-	11-12ths of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.
50. Goopee Muttee or Yellow Ochre	-	-	3-4ths	Do.	-	One-half	Do.	-	Do.	-	1-3rd	Do.	-	7-8ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
51. Goomootoo, Sunn, and Hemp	-	-	Nil	Do.	-	Nil	Do.	-	Do.	-	1-3rd	Do.	-	Nil	Do.	-	Nil	Do.	-	Nil	Do.	-	Nil	Do.
52. Gum Arabic	-	-	3-4ths of Import Duty.	Do.	-	One-half of Import Duty.	Do.	-	Do.	-	1-3rd of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.
53. Gundiheroza or Frankincense	-	-	2-3rds	Do.	-	1 3rd	Do.	-	Do.	-	1-3rd	Do.	-	5-6ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
54. Hemp, Sunn, and Goomootoo	-	-	Nil	Do.	-	Nil	Do.	-	Do.	-	Nil	Do.	-	Nil	Do.	-	Nil	Do.	-	Nil	Do.	-	Nil	Do.
55. Hurrah or Myrobolan	-	-	3-4ths of Import Duty.	Do.	-	One-half of Import Duty.	Do.	-	Do.	-	1-3rd of Import Duty.	Do.	-	7-8ths of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.
56. Horses	-	-	Nil	Do.	-	Nil	Do.	-	Do.	-	Nil	Do.	-	Nil	Do.	-	Nil	Do.	-	Nil	Do.	-	Nil	Do.
57. Hursingahr Flower	-	-	2-3rds of Import Duty.	Do.	-	1-3rd of Import Duty.	Do.	-	Do.	-	1-3rd of Import Duty.	Do.	-	5-6ths of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.	-	2-3rds of Import Duty.	Do.
58. Hurtal, or Yellow Arsenic, or Orpiment	-	-	3-4ths	Do.	-	One-half	Do.	-	Do.	-	1-3rd	Do.	-	7-8ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
59. Indigo, the Produce of the British Territories in India, on a fixed Valuation of 100 Rupees per Factory Maund.	-	-	Whole Amount of Duty.	Do.	-	One-half	Do.	-	Do.	-	1-3rd	Do.	-	Whole Amount of Duty.	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
60. Indigo, other than the Produce of the British Territories in India, on a fixed Valuation of 100 Rupees per Factory Maund.	-	-	2-3rds of Import Duty.	Do.	-	1-3rd	Do.	-	Do.	-	1-3rd	Do.	-	3-4ths of Import Duty.	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
61. Iron, wrought and unwrought	-	-	3-4ths	Do.	-	One-half	Do.	-	Do.	-	1-3rd	Do.	-	7-8ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
62. Ivory	-	-	2-3rds	Do.	-	1-3rd	Do.	-	Do.	-	1-3rd	Do.	-	5-6ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
63. Juttamunsee, or Spikenard	-	-	3 4ths	Do.	-	One half	Do.	-	Do.	-	1-3rd	Do.	-	7-8ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
64. Kullunjun	-	-	2-3rds	Do.	-	1 3rd	Do.	-	Do.	-	1-3rd	Do.	-	5-6ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
65. Lead, Pig, Sheet, Milled, and small Shot	-	-	3-4ths	Do.	-	One-half	Do.	-	Do.	-	1 3rd	Do.	-	7-8ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
66. Leadh	-	-	2-3rds	Do.	-	1-3rd	Do.	-	Do.	-	1-3rd	Do.	-	5-6ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
67. Loban or Benjamin	-	-	2-3rds	Do.	-	1-3rd	Do.	-	Do.	-	1-3rd	Do.	-	5-6ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
68. Mace	-	-	3-4ths	Do.	-	One-half	Do.	-	Do.	-	1-3rd	Do.	-	7-8ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
69. Madder or Munjeet	-	-	2-3rds	Do.	-	1-3rd	Do.	-	Do.	-	1-3rd	Do.	-	5-6ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.
70. Mahogany and Cabinet Wood generally	-	-	2-3rds	Do.	-	1-3rd	Do.	-	Do.	-	1-3rd	Do.	-	5-6ths	Do.	-	2-3rds	Do.	-	2-3rds	Do.	-	2-3rds	Do.

Schedule No. 2.—Drawback allowed on Re-exports—continued.

	IMPORTS ON A BRITISH BOTTOM.				IMPORTS ON A FOREIGN BOTTOM.			
	If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.		If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.	
	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
71. Mastick	3-4ths of Import Duty.	One half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	2-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
72. Mirrium or Red Lead	3 4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3 4ths Do.	2 3rds Do.	2-3rds Do.
73. M. -da or Axl Root	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
74. Mustect or Macder	2-5rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
75. Musk	2 3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
76. Myrobolan, viz, Buhara, Harrah, and Owula	3-4ths Do.	One half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-4ths Do.	2-3rds Do.	2-3rds Do.
77. Myrrh	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-4ths Do.	2-3rds Do.	2-3rds Do.
78. Nutmegs	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-4ths Do.	2-3rds Do.	2-3rds Do.
79. Oils, vegetable or animal (Customs Do. Do. (Town Duty)	2 3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
80. Oil Seeds (Customs)	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.
Do. (Town Duty)	2-3rds of Import Duty.	1 3rd of Import Duty.	2 3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
81. Oils, perfumed and essential, or Otter and Fookl Teyll.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.
82. Opium, Foreign	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
83. Orpiment, or Yellow Arsenic, or Hurtaul	3 4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	2-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
84. Oiler or essential Oils	2 3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
85. Owula or Myrobolan	3-4ths Do.	One half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-4ths Do.	2-3rds Do.	2-3rds Do.
86. Pepper, Black and White	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-4ths Do.	2-3rds Do.	2-3rds Do.
87. Piece Goods, Cotton, Silk, and mixed with Cotton and Silk, the Manufacture of the Company's Territory.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
88. Piece Goods, generally the Manufacture of Places other than those in this Table.	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
89. Pimento or Allspice	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	2-4ths Do.	2-3rds Do.	2-3rds Do.
90. Pipe Staves	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.

		Nil.	3-4ths of Import Duty.	Nil.	One-half of Import Duty.	Nil.	2-3rds of Import Duty.	Nil.	1-3rd of Import Duty.	Nil.	7-8ths of Import Duty.	Nil.	3-4ths of Import Duty.	Nil.	2-3rds of Import Duty.	Nil.	2-3rds of Import Duty.
91. Precious Stones and Pearls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92. Prussian Blue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93. Putcha Pant	-	-	2-3rds Do.	-	1-3rd Do.	-	2-3rds Do.	-	1-3rd Do.	-	5-6ths Do.	-	2-3rds Do.	-	2-3rds Do.	-	2-3rds Do.
94. Quicksilver	-	-	3-4ths Do.	-	One-half Do.	-	2-3rds Do.	-	1-3rd Do.	-	7-8ths Do.	-	3-4ths Do.	-	2-3rds Do.	-	2-3rds Do.
95. Rattans	-	-	2-3rds Do.	-	1-3rd Do.	-	2-3rds Do.	-	1-3rd Do.	-	5-6ths Do.	-	2-3rds Do.	-	2-3rds Do.	-	2-3rds Do.
96. Red Sandal Wood	-	-	2-3rds Do.	-	1-3rd Do.	-	2-3rds Do.	-	1-3rd Do.	-	5-6ths Do.	-	2-3rds Do.	-	2-3rds Do.	-	2-3rds Do.
97. Red Lead or Minium	-	-	3-4ths Do.	-	One-half Do.	-	2-3rds Do.	-	1-3rd Do.	-	7-8ths Do.	-	3-4ths Do.	-	2-3rds Do.	-	2-3rds Do.
98. Rose Water	-	-	2-3rds Do.	-	1-3rd Do.	-	2-3rds Do.	-	1-3rd Do.	-	5-6ths Do.	-	2-3rds Do.	-	2-3rds Do.	-	2-3rds Do.
99. Rum, the Manufacture of Foreign Territories in Asia.	-	-	11-12ths Do.	-	5-6ths Do.	-	2-3rds Do.	-	1-3rd Do.	-	23-24ths Do.	-	11-12ths Do.	-	2-3rds Do.	-	2-3rds Do.
100. Saffron	-	-	3-4ths Do.	-	One-half Do.	-	2-3rds Do.	-	1-3rd Do.	-	7-8ths Do.	-	3-4ths Do.	-	2-3rds Do.	-	2-3rds Do.
101. Safflower or Coosoom Fool	-	-	2-3rds Do.	-	1-3rd Do.	-	2-3rds Do.	-	1-3rd Do.	-	5-6ths Do.	-	2-3rds Do.	-	2-3rds Do.	-	2-3rds Do.
102. Sago	-	-	2-3rds Do.	-	1-3rd Do.	-	2-3rds Do.	-	1-3rd Do.	-	5-6ths Do.	-	2-3rds Do.	-	2-3rds Do.	-	2-3rds Do.
103. Salt	-	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.
104. Sandal Wood, Red, White, or Yellow	-	-	2-3rds of Import Duty.	-	1-3rd of Import Duty.	-	2-3rds of Import Duty.	-	1-3rd of Import Duty.	-	5-6ths of Import Duty.	-	2-3rds of Import Duty.	-	2-3rds of Import Duty.	-	2-3rds of Import Duty.
105. Sappan or Buckum Wood	-	-	2-3rds Do.	-	1-3rd Do.	-	2-3rds Do.	-	1-3rd Do.	-	5-6ths Do.	-	2-3rds Do.	-	2-3rds Do.	-	2-3rds Do.
106. Senna	-	-	3-4ths Do.	-	One-half Do.	-	2-3rds Do.	-	1-3rd Do.	-	7-8ths Do.	-	3-4ths Do.	-	2-3rds Do.	-	2-3rds Do.
107. Scamookey Leaf	-	-	3-4ths Do.	-	One-half Do.	-	2-3rds Do.	-	1-3rd Do.	-	7-8ths Do.	-	3-4ths Do.	-	2-3rds Do.	-	2-3rds Do.
108. Spikenard or Juttamunsee	-	-	3-4ths Do.	-	One-half Do.	-	2-3rds Do.	-	1-3rd Do.	-	7-8ths Do.	-	3-4ths Do.	-	2-3rds Do.	-	2-3rds Do.
109. Spirituous Liquors, not otherwise described in this Table.	-	-	3-4ths Do.	-	One-half Do.	-	2-3rds Do.	-	1-3rd Do.	-	7-8ths Do.	-	3-4ths Do.	-	2-3rds Do.	-	2-3rds Do.
110. Steel, wrought and unwrought	-	-	3-4ths Do.	-	One-half Do.	-	2-3rds Do.	-	1-3rd Do.	-	7-8ths Do.	-	3-4ths Do.	-	2-3rds Do.	-	2-3rds Do.
111. Storax	-	-	3-4ths Do.	-	One-half Do.	-	2-3rds Do.	-	1-3rd Do.	-	7-8ths Do.	-	3-4ths Do.	-	2-3rds Do.	-	2-3rds Do.
112. Stones, precious, and Pearls	-	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.
113. Sugar and Sugar Candy, including Jagree and Molasses (Customs)	-	-	2-3rds of Import Duty.	-	1-3rd of Import Duty.	-	2-3rds of Import Duty.	-	1-3rd of Import Duty.	-	3-4ths of Import Duty.	-	2-3rds of Import Duty.	-	2-3rds of Import Duty.	-	2-3rds of Import Duty.
Ditto (Town Duty)	-	-	Whole Amount of Duty.	-	Whole Amount of Duty.	-	Whole Amount of Duty.	-	Whole Amount of Duty.	-	Whole Amount of Duty.	-	Whole Amount of Duty.	-	Whole Amount of Duty.	-	Whole Amount of Duty.
114. Sulphur or Brimstone	-	-	3-4ths of Import Duty.	-	One-half of Import Duty.	-	2-3rds of Import Duty.	-	1-3rd of Import Duty.	-	7-8ths of Import Duty.	-	3-4ths of Import Duty.	-	2-3rds of Import Duty.	-	2-3rds of Import Duty.
115. Sunn, Hemp, and Goomootoo	-	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.	-	Nil.
116. Tape	-	-	2-3rds of Import Duty.	-	1-3rd of Import Duty.	-	2-3rds of Import Duty.	-	1-3rd of Import Duty.	-	5-6ths of Import Duty.	-	2-3rds of Import Duty.	-	2-3rds of Import Duty.	-	2-3rds of Import Duty.
117. Tainepaut or Malabathrum Leaf	-	-	3-4ths Do.	-	One-half Do.	-	2-3rds Do.	-	1-3rd Do.	-	7-8ths Do.	-	3-4ths Do.	-	2-3rds Do.	-	2-3rds Do.

	IMPORTS ON A BRITISH BOTTOM.				IMPORTS ON A FOREIGN BOTTOM			
	If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.		If re-exported to Europe or the United States of America.		If re-exported to Places other than Europe or the United States of America.	
	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
118. Tea	3-4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
119. Teak Timber	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
120. Thread	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
121. Tan and Tin Ware	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
122. Tobacco (Customs)	Whole Amount of Duty.	3-4ths Do.	2-3rds Do.	1-3rd Do.	Whole Amount of Duty.	3-4ths Do.	2-3rds Do.	2-3rds Do.
Ditto (Town Duties)	Ditto	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Ditto	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.
123. Toond Flower	2-3rds of Import Duty.	1-3rd of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	5-6ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
124. Tugger Wood	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
125. Turmeric (Customs)	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
Ditto (Town Duty)	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.	Whole Amount of Duty.
126. Tutuague	3-4ths of Import Duty.	One-half of Import Duty.	2-3rds of Import Duty.	1-3rd of Import Duty.	7-8ths of Import Duty.	3-4ths of Import Duty.	2-3rds of Import Duty.	2-3rds of Import Duty.
127. Uggur or Aloe Wood	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
128. Vermillion	3-4ths Do.	One half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
129. Verdigris	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
130. Wax and Wax Candles	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
131. Wines and Spirits not otherwise provided for	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
132. Wood, Cabinet	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	5-6ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.
133. Yellow Ochre or Goopee Muttee	3-4ths Do.	One-half Do.	2-3rds Do.	1-3rd Do.	7-8ths Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.
134. Articles not enumerated above	2-3rds Do.	1-3rd Do.	2-3rds Do.	1-3rd Do.	3-4ths Do.	2-3rds Do.	2-3rds Do.	2-3rds Do.

RATES OF DUTY CHARGEABLE and DRAWBACK ALLOWED ON ARTICLES the PRODUCE and MANUFACTURE of the COUNTRY, EXPORTED BY SEA from CALCUTTA or any other Port or Place belonging to the PRESIDENCY of FORT WILLIAM.

Rate of Inland or Transit Duty payable.	Names of Articles.	If exported to the UNITED KINGDOM, FOREIGN EUROPE, or the UNITED STATES of AMERICA.				If exported to PLACES other than those in EUROPE or the UNITED STATES of AMERICA.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.
7½ per Cent.	Ajwain or Jowain	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ per Cent.	Nil.
2½ Do.	Allspice or Pimento	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
5 Do.	Alkali	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 Do.	Nil.
7½ Do.	Aloe Wood or Uggur	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
10 Do.	Alum	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil.
7½ Do.	Ambergris	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	Nil	7½ Do.	Nil.
2½ Do.	Ambergris, from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
7½ Do.	Anise, or Mowrie, or Souf	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
10 Do.	Arsenic, White, Red, or Yellow	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil.
10 Do.	Assafetida	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil.
7½ Do.	Altah	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
7½ Do.	Awl Root or Morinda	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
7½ Do.	Betel Nut (Customs)	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
5 Do.	Do. (Town Duty)	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.
7½ Do.	Benjamin or Loban	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ per Cent.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
Nil.	Beads, Malas, or Rosaries	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
5 per Cent.	Blankets and Loocys	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 per Cent.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
Nil.	Bombax, or Produce of the Semul Tree	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
5 per Cent.	Boots, Shoes, and Slippers	Nil	One-half of Transit Duty.	Nil	Nil	Nil	Nil	5 per Cent.	Nil.
5 Do.	Borax and Tincal	Nil	One-half of Do.	Nil	Nil	Nil	Nil	5 Do.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.

(continued)



Rate of Import or Transit Duty payable.	Names of Articles.	If exported to the UNITED KINGDOM, FOREIGN EUROPE, or the UNITED STATES OF AMERICA.						If exported to Places other than those in EUROPE or the UNITED STATES OF AMERICA.					
		On a British Bottom.			On a Foreign Bottom.			On a British Bottom.			On a Foreign Bottom.		
		Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.
10 per Cent.	Brass, unwrought	Nil	3-4ths of Transit Duty.	Nil	-	One-half of Transit Duty.	-	Nil	-	Nil	-	10 per Cent.	Nil
2½ Do.	Do. wrought or unwrought, from Nepal.	Nil	Nil	2½ per Cent.	-	Nil	-	2½ per Cent.	-	Nil	-	7½ Do.	Nil
10 Do.	Bristlestone or Sulphur	Nil	1-4ths of Transit Duty	Nil	-	One-half of Transit Duty	-	Nil	-	Nil	-	10 Do.	Nil
7½ Do.	Brocades and Embroidered Goods	Nil	2-3rds Do.	Nil	-	1-3rd Do.	-	Nil	-	Nil	-	7½ Do.	Nil
2½ Do.	Do. Do. from Nepal or Oude	Nil	Nil	2½ per Cent.	-	Nil	-	2½ per Cent.	-	Nil	-	7½ Do.	Nil
7½ Do.	Buhera or Myrobolan	Nil	2-3rds of Transit Duty.	Nil	-	1-3rd of Transit Duty	-	Nil	-	Nil	-	2½ Do.	Nil
7½ Do.	Buckum or Sappan Wood	Nil	2-3rds Do.	Nil	-	1-3rd Do.	-	Nil	-	Nil	-	2½ Do.	Nil
Nil.	Buggies, Carriages, and Palankeens	Nil	Nil	Nil	-	Nil	-	Nil	-	Nil	-	Nil	Nil
Nil.	Bullion and Coin	Nil	Nil	Nil	-	Nil	-	Nil	-	Nil	-	Nil	Nil
7½ per Cent.	Calizeerah or Nigella	Nil	2-3rds of Transit Duty	Nil	-	1-3rd of Transit Duty.	-	Nil	-	1-3rd of Transit Duty.	-	2½ per Cent.	Nil
7½ Do.	Camphire	Nil	2-3rds Do.	Nil	-	1-3rd Do.	-	Nil	-	1-3rd Do.	-	2½ Do.	Nil
Nil.	Canvas, Cordage, Cor, Hemp, Sunn, or other Materials of Country Growth for the Manufacture of Canvas or Cordage.	Nil	Nil	Nil	-	Nil	-	Nil	-	Nil	-	Nil	Nil
7½ per Cent.	Cardiumms	Nil	2-3rds of Transit Duty.	Nil	-	1-3rd of Transit Duty.	-	Nil	-	1-3rd of Transit Duty.	-	2½ per Cent.	Nil
7½ Do.	Carpets and Setrings	Nil	2-3rds Do.	Nil	-	1-3rd Do.	-	Nil	-	Nil	-	7½ per Cent.	Nil
Nil.	Carriages, Buggies, and Palankeens	Nil	Nil	Nil	-	Nil	-	Nil	-	Nil	-	Nil	Nil
2½ per Cent.	Cassia, from Nepal	Nil	Nil	2½ per Cent.	-	Nil	-	2½ per Cent.	-	Nil	-	7½ per Cent.	Nil
7½ Do.	Chanks or Saunks	Nil	2-3rds of Transit Duty.	Nil	-	1-3rd of Transit Duty.	-	Nil	-	Nil	-	7½ Do.	Nil
7½ Do.	Cheraytah	Nil	2-3rds Do.	Nil	-	1-3rd Do.	-	Nil	-	1-3rd of Transit Duty.	-	2½ Do.	Nil
5 Do.	Chowries	Nil	One-half Do.	Nil	-	Nil	-	Nil	-	Nil	-	5 Do.	Nil
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	-	Nil	-	2½ per Cent.	-	Nil	-	7½ Do.	Nil
7½ Do.	Chucrassy Wood	Nil	2-3rds of Transit Duty.	Nil	-	1-3rd of Transit Duty.	-	Nil	-	Nil	-	7½ Do.	Nil
10 Do.	Chunam	Nil	3-4ths Do.	Nil	-	One-half of Transit Duty	-	Nil	-	Nil	-	10 Do.	Nil
5 Do.	Chuttaks and Putties	Nil	One half Do.	Nil	-	Nil	-	Nil	-	Nil	-	5 Do.	Nil
7½ Do.	Civet	Nil	2-3rds Do.	Nil	-	1-3rd of Transit Duty.	-	Nil	-	Nil	-	7½ Do.	Nil
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	-	Nil	-	2½ per Cent.	-	Nil	-	7½ Do.	Nil

7½ Do.	Cochineal or Crindanah	Nil	1-3rd of Duty	Nil	1-3rd of Transit	Nil	1-3rd of Duty	Transit	2½ Do.	Nil.
5 Do.	Cocoa Nuts, with or without Bark	Nil	Nil	Nil	Nil	Nil	Nil	5 per Cent.	5 per Cent.	Nil.
7½ Do.	Columbo Root	Nil	Nil	Nil	Nil	Nil	Nil	2½ Do.	2½ Do.	Nil.
7½ Do.	Coosom Fool or Safflower	Nil	Nil	Nil	Nil	Nil	Nil	2½ Do.	2½ Do.	Nil.
7½ Do.	Copal or Kahrobah	Nil	Nil	Nil	Nil	Nil	Nil	2½ Do.	2½ Do.	Nil.
10 Do.	Copper, unwrought	Nil	Nil	Nil	Nil	Nil	Nil	10 Do.	10 Do.	Nil.
2½ Do.	Do. from Nepal, wrought or unwrought.	Nil	Nil	2½ per Cent.	Nil	Nil	Nil	7½ Do.	7½ Do.	Nil.
10 Do.	Coral	Nil	Nil	Nil	Nil	Nil	Nil	10 Do.	10 Do.	Nil.
7½ Do.	Coriander or Dhunia	Nil	Nil	Nil	Nil	Nil	Nil	2½ Do.	2½ Do.	Nil.
12 Annas per Maund of 96 Calcutta Sicca Weight, or 5 per Cent.	Cotton Wool, in its Cleaned State	Nil	Nil	Whole Amount of Transit Duty.	Nil	Nil	Nil	12 Annas per Maund of 96 Sicca Weight or 5 per Cent.	12 Annas per Maund of 96 Sicca Weight or 5 per Cent.	Nil.
4 Annas per Do. or 5 per Cent.	Do. in its undressed State, or in the Pod.	Nil	Nil	Do.	Nil	Nil	Nil	4 Annas Do. or 5 per Cent.	4 Annas Do. or 5 per Cent.	Nil.
7½ per Cent.	Cotton Yarn	Nil	Nil	2-3rds Do.	Nil	Nil	Nil	7½ per Cent.	7½ per Cent.	Nil.
5 Do.	Cow Tails	Nil	Nil	One-half Do.	Nil	Nil	Nil	5 Do.	5 Do.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	Nil	Nil	2½ per Cent.	Nil	7½ Do.	7½ Do.	Nil.
7½ Do.	Crindanah or Cochineal	Nil	Nil	2-3rds of Duty.	Nil	Nil	Nil	2½ Do.	2½ Do.	Nil.
7½ Do.	Cummin or Jeeth	Nil	Nil	2-3rds Do.	Nil	Nil	Nil	2½ Do.	2½ Do.	Nil.
5 Do.	Dammer or Roxin	Nil	Nil	One-half Do.	Nil	Nil	Nil	5 Do.	5 Do.	Nil.
7½ Do.	Dhaye Flower	Nil	Nil	2-3rds Do.	Nil	Nil	Nil	2½ per Cent.	2½ per Cent.	Nil.
7½ Do.	Dhunia or Coriander	Nil	Nil	2-3rds Do.	Nil	Nil	Nil	2½ Do.	2½ Do.	Nil.
7½ Do.	Dry Ginger	Nil	Nil	2-3rds Do.	Nil	Nil	Nil	2½ Do.	2½ Do.	Nil.
7½ Do.	Elephants Teeth	Nil	Nil	2-3rds Do.	Nil	Nil	Nil	7½ Do.	7½ Do.	Nil.
7½ Do.	Embroidered Goods and Brocades	Nil	Nil	2-3rds Do.	Nil	Nil	Nil	7½ Do.	7½ Do.	Nil.
2½ Do.	Do. from Nepal or Oude	Nil	Nil	Nil	Nil	2½ per Cent.	Nil	7½ Do.	7½ Do.	Nil.
7½ Do.	Foolyl Teyl or Perfumed Oils	Nil	Nil	2-3rds of Transit Duty	Nil	Nil	Nil	7½ Do.	7½ Do.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	Nil	Nil	2½ per Cent.	Nil	7½ Do.	7½ Do.	Nil.
7½ Do.	Frankincense or Gundibereza	Nil	Nil	2-3rds of Transit Duty	Nil	Nil	Nil	7½ Do.	7½ Do.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	Nil	Nil	2½ per Cent.	Nil	7½ Do.	7½ Do.	Nil.
7½ Do.	Fringes, Tape and Thread	Nil	Nil	2-3rds of Transit Duty	Nil	Nil	Nil	7½ Do.	7½ Do.	Nil.
2½ Do.	Do. from Nepal or Oude	Nil	Nil	Nil	Nil	2½ per Cent.	Nil	7½ Do.	7½ Do.	Nil.

Schedule No. 3.—Rates of Duty and Drawback on Articles exported from Calcutta — continued.

Rate of Inland or Transit Duty payable.	Names of Articles.	If exported to the UNITED KINGDOM, FOREIGN EUROPE, or the UNITED STATES OF AMERICA.				If exported to Places other than those in EUROPE or the UNITED STATES OF AMERICA.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.
5 per Cent.	Furs	Nil	One half of Transit Duty	Nil	Nil	Nil	Nil	5 per Cent.	Nil
2½	Do from Nepal	Nil	Nil	2½ per Cent	Nil	2½ per Cent.	Nil	7½ Do.	Nil
7½	Galbanum	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty	2½ Do.	Nil.
10 Do. Town Duty	Ghee	Nil	3-4ths of Town Duty	Nil	One-half of Town Duty.	Nil	One-half of Town Duty.	Nil	Nil
5 per Cent.	Gold and Silver Tissues, Lace, and Thread	Nil	One-half of Transit Duty	Nil	Nil	Nil	Nil	5 per Cent.	Nil
10 Do.	Goppee Muttee or Yellow Ochre	Nil	3-4ths Do.	Nil	One-half of Transit Duty	Nil	Nil	10 Do.	Nil.
Nil	Grain, of all Sorts	Nil	2-3rds Do.	Nil	Nil	Nil	Nil	Nil	Nil
7½ Do.	Gum Arabic	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ per Cent.	Nil.
5 Do	Gunnies and Gunny Bags	Nil	One-half Do	Nil	Nil	Nil	Nil	5 Do.	Nil.
7½ Do.	Gundiberoza or Frankincense	Nil	2-3rds Do	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	7½ Do.	Nil.
2½ Do.	Do. Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
5 Do.	Hides, Raw	Nil	One-half of Transit Duty	Nil	Nil	Nil	Nil	5 Do.	Nil.
7½ Do.	Hookah and Hookah Snakes	Nil	2-3rds Do	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	7½ Do.	Nil.
7½ Do.	Hurrah or Myrobolan	Nil	2-3rds Do.	Nil	1-3rd Do	Nil	1-3rd Do	7½ Do.	Nil.
7½ Do.	Hursinghar Flowers	Nil	2-3rds Do	Nil	1-3rd Do	Nil	1-3rd Do	Nil	Nil.
10 Do.	Hurtaul, or Yellow Arsenic, or Orpiment	Nil	3-4ths Do	Nil	One-half Do.	Nil	One-half Do.	10 Do.	Nil.
10 Do.	Jarrool Timber, Red or White	Nil	3-4ths Do.	Nil	One-half Do.	Nil	One-half Do.	10 Do.	Nil.
7½ Do.	Jeerah or Cummin	Nil	2-3rds Do	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
5 Do.	Indigo on a fixed Valuation of 100 Rupees per Factory Maund.	Nil	Whole Amount of Transit Duty.	Nil	Nil	Nil	Nil	5 Do.	Nil.
5 Do.	Do. from Nepal or Oude	Nil	One-half Do.	Nil	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
10 Do.	Indian Red or Ranga Muttee	Nil	3-4ths Do	Nil	One-half of Transit Duty.	Nil	Nil	10 Do.	Nil.
7½ Do.	Jowain or Ajwain	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
10 Do.	Iron and manufactured Iron	Nil	3-4ths Do.	Nil	One Half Do.	Nil	Nil	10 per Cent.	Nil.
2½ Do.	Do.	Nil	2-3rds Do.	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
7½ Do.	Just from Nepal	Nil	Nil	2½ per Cent	1-3rd of Transit	Nil	1-3rd of Transit	2½ Do.	Nil.

7½ Do.	Keora	from Nepal	Nil	Nil	Nil	1-3rd	Do.	Nil	Nil	Nil	7½ Do.	Nil.
2½ Do.	Do.	from Nepal	Nil	Nil	Nil	Nil	Do.	Nil	2½ per Cent	Nil	7½ Do.	Nil.
5 Do.	Kutch	-	Nil	One-half of Transit Duty.	Nil	Nil	-	Nil	Nil	Nil	5 Do.	Nil.
5 Do.	Lack, Stick, Shell, Cake, and Seed or Ivory.	-	Nil	One-half Do	Nil	Nil	-	Nil	Nil	1-3rd of Transit Duty.	Nil	Nil.
5 Do.	Lace, Gold and Silver	-	Nil	One-half Do.	Nil	Nil	-	Nil	Nil	Nil	5 per Cent.	Nil.
5 Do.	Leather	-	Nil	One-half Do.	Nil	Nil	-	Nil	Nil	Nil	5 Do.	Nil.
7½ Do.	Loath	-	Nil	2-3rds Do.	Nil	1-3rd of Duty	Transit	Nil	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
7½ Do.	Loban or Benjamin	-	Nil	2-3rds Do	Nil	1-3rd	Do.	Nil	Nil	Nil	7½ Do.	Nil.
2½ Do.	Do. from Nepal	-	Nil	Nil	2½ per Cent	Nil	-	Nil	2½ per Cent	Nil	7½ Do.	Nil.
7½ Do.	Long Pepper, and its Root called Pip-lamoor.	-	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Duty	Transit	Nil	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
5 Do.	Looseys and Blankets	-	Nil	One-half Do.	Nil	Nil	-	Nil	Nil	Nil	5 Do.	Nil.
2½ Do.	Do. from Nepal	-	Nil	Nil	2½ per Cent	Nil	-	Nil	2½ per Cent.	Nil	7½ per Cent.	Nil.
2½ Do.	Mace from Nepal	-	Nil	Nil	2½ Do.	Nil	-	Nil	2½ Do	Nil	7½ Do.	Nil.
7½ Do.	Madder or Munjeet	-	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Duty	Transit	Nil	Nil	1-3rd of Transit Duty	2½ Do.	Nil.
7½ Do.	Mastick	-	Nil	2-3rds Do.	Nil	1-3rd	Do.	Nil	Nil	1-3rd	Do.	Nil.
2 Rupees each	Matchlocks, to be exported only in the Mode directed by Section 85 Reg IX of 1810.	-	Nil	Nil	Nil	Nil	-	Nil	Nil	Nil	2 Rupees each	Nil.
2½ per Cent.	Malabathrum Leaf or Taizepaut, from Nepal.	-	Nil	Nil	2½ per Cent	Nil	-	Nil	2½ per Cent.	Nil	7½ per Cent.	Nil.
10 Do.	Minium or Sindoor	-	Nil	3-4ths of Transit Duty	Nil	One-half of Transit Duty.	-	Nil	Nil	Nil	10 per Cent.	Nil.
7½ Do.	Mirinda or Awl Root	-	Nil	2-3rds Do.	Nil	1-3rd	Do.	Nil	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
7½ Do.	Mowie, Anise, or Souf	-	Nil	2-3rds Do	Nil	1-3rd	Do.	Nil	Nil	1-3rd	Do.	Nil.
7½ Do.	Munjeet or Madder	-	Nil	2-3rds Do.	Nil	1-3rd	Do.	Nil	Nil	1-3rd	Do.	Nil.
7½ Do.	Musk	-	Nil	2-3rds Do.	Nil	1-3rd	Do.	Nil	Nil	Nil	7½ Do.	Nil.
2½ Do.	Do. from Nepal	-	Nil	Nil	2½ per Cent.	Nil	-	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
7½ Do.	Myrobolans, viz. Buhra, Hurrah, and Ownlah.	-	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Duty	Transit	Nil	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
7½ Do.	Myrrh	-	Nil	2-3rds Do	Nil	1-3rd	Do.	Nil	Nil	1-3rd	Do.	Nil.
5 Do.	Natron or Sujee Muttee	-	Nil	One-half of Transit Duty.	Nil	Nil	-	Nil	Nil	Nil	5 Do.	Nil.
7½ Do.	Nigella or Caliserah	-	Nil	2-3rds Do	Nil	1-3rd of Duty	Transit	Nil	Nil	1-3rd of Transit Duty.	2½ Do.	Nil.
5 Do.	Nuhs-Sudder or Sal Ammoniac	-	Nil	One-half Do.	Nil	Nil	-	Nil	Nil	Nil	5 Do	Nil.

(continued)

Schedule No. 3.—Rates of Duty and Drawback on Articles exported from Calcutta —continued.

Rate of Inland or Transit Duty payable.	Names of Articles.	If exported to the UNITED KINGDOM, FOREIGN EUROPE, or the UNITED STATES OF AMERICA.				If exported to Places other than those in EUROPE or the UNITED STATES OF AMERICA.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.
2½ per Cent.	Nutmings, from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ per Cent.	Nil.
4½ Do.	Oil Seeds, (Customs)	Nil	2-4ths of Transit Duty	Nil	1-3rd of Transit Duty	Nil	Nil	7½ Do	Nil.
5 Do.	Do. (Town Duty)	Nil	Whole Amount of Town Duty	Nil	Whole Amount of Town Duty	Nil	Whole Amount of Town Duty	Nil	Whole Amount of Town Duty.
7½ Do.	Oils, Vegetable or Animal, (Customs)	Nil	2-3rds of Transit Duty	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ per Cent	Nil.
5 Do.	Do. (Town Duty)	Nil	Whole Amount of Town Duty	Nil	Whole Amount of Town Duty	Nil	Whole Amount of Town Duty	Nil	Whole Amount of Town Duty.
7½ Do.	Oils, perfumed or essential	Nil	2-3rds of Transit Duty	Nil	1-3rd of Transit Duty	Nil	Nil	7½ per Cent	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
Nil.	Opium, purchased at the Government Sales	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
10 per Cent.	Opium, or Yellow Arecac, or Huriaul	Nil	2-4ths of Transit Duty.	Nil	One-half of Transit Duty.	Nil	Nil	10 per Cent	Nil.
7½ Do.	Other or essential Oils	Nil	2-3rds Do	Nil	1-3rd Do.	Nil	Nil	7½ Do.	Nil.
2½ Do.	Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ Do.	Nil.
7½ Do.	Owlia or Myrobolans	Nil	2-3rds of Transit Duty	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty	5½ Do.	Nil.
5 Do.	Paper, Bengal	Nil	One-half of Transit Duty	Nil	Nil	Nil	Nil	5 Do.	Nil.
Nil.	Palankeens, Carriages, and Buggies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
Nil	Pearls and precious Stones	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
10 per Cent	Peoree	Nil	3-4ths of Transit Duty	Nil	One-half of Transit Duty	Nil	Nil	10 per Cent.	Nil.
10 Do.	Pepper, Black and White	Nil	3-4ths Do	Nil	One-half Do	Nil	Nil	10 Do.	Nil.
2½ Do.	Piece Goods, Cotton, the Manufacture of Company's Territories.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil.
2½ Do.	Piece Goods, Cotton, from Nepal or Oude.	Nil	Nil	2½ per Cent	Nil	2½ per Cent	Nil	7½ per Cent.	Nil.
2½ Do.	Piece Goods, Silk, or partly Silk and partly Cotton.	Nil	Nil	2½ Do	Nil	2½ Do.	Nil	7½ Do.	Nil.
2½ Do.	Pimento or Allspice, from Nepal	Nil	Nil	2½ Do.	Nil	2½ Do.	Nil	7½ Do.	Nil.
7½ Do.	Pipe Staves	Nil	2-3rds of Transit Duty	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ Do.	Nil.
7½ Do.	Piplamoor or Long Pepper Root	Nil	2-3rds Do.	Nil	1-3rd Do	Nil	1-3rd of Transit Duty	2½ Do.	Nil.
10 Do.	Rawian Bl...	Nil	3-4ths Do	Nil	One half Do.	Nil	Nil	10 Do.	Nil.

(continued)

Rate of Inland or Transit Duty payable.	Names of Articles.	If exported to the UNITED KINGDOM, FOREIGN EUROPE, or the UNITED STATES OF AMERICA.				If exported to Places other than those in EUROPE or the UNITED STATES OF AMERICA.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.	Rate of Duty to be charged.	Drawback to be allowed.
7½ per Cent.	Silk, Raw Filature, on a fixed Valuation of 7 Rupees per Seer of 80 Calcutta Sicea Weight.	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ per Cent.	Nil.
7½ Do.	Silk, Bengal, Wound, on a fixed Valuation of 6 Rupees per Seer of 80 Calcutta Sicea Weight	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	Nil	7½ Do.	Nil
7½ Do.	Silk, Tushah	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	Nil	7½ Do.	Nil.
7½ Do.	Silk, Chussum	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	Nil	7½ Do.	Nil.
5 Do.	Soap	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil.
7½ Do.	Souf, Anise, or Mowne	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
7½ Do.	Soonamooky Leaf	Nil	2-3rds Do.	Nil	2-3rds Do.	Nil	1-3rd Do.	2½ Do.	Nil
10 Do.	Soondry Timber	Nil	3-4ths Do.	Nil	One-half Do.	Nil	Nil	10 Do.	Nil
7½ Do.	Spikenard or Juttamunsee	Nil	2-3rds Do.	Nil	1-3rd Do.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
6 Annas per Gal Police or Excise Duty.	Spirits manufactured after the European Manner at any licensed Distillery in any of the Provinces under the Bengal Presidency, provided the Quantity be 1,000 Gallons or upwards.	Nil	3 Annas per Gallon	Nil	1-3rd Annas per Gallon.	Nil	3 Annas per Gallon	Nil	1½ Annas per Gallon.
6 Do.	Do. Do. if the Quantity be less than 1,000 Gallons	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
10 per Cent.	Steel, wrought or unwrought	Nil	3-4ths of Transit Duty.	Nil	One-half of Transit Duty.	Nil	Nil	10 per Cent	Nil.
2½ Do.	Do. Do. from Nepal	Nil	Nil	2½ per Cent.	Nil	2½ per Cent.	Nil	7½ per Cent.	Nil
5 Do.	Stone Plates	Nil	One-half of Transit Duty	Nil	Nil	Nil	Nil	5 Do.	Nil.
7½ Do.	Storax	Nil	2-3rds Do.	Nil	1-3rd of Transit Duty.	Nil	1-3rd of Transit Duty.	2½ Do.	Nil
5 Do.	Sujee Muttee or Natron	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil
5 Do.	Sugar, Jaggery, Goor, and Syrup (Customs)	Nil	One-half Do.	Nil	Nil	Nil	Nil	5 Do.	Nil.
5 Do.	Do. Do. (Town Duty)	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty	Nil	Whole Amount of Town Duty.	Nil	Whole Amount of Town Duty.
10 Do.	Sulphur or Brimstone	Nil	3-4ths of Transit Duty.	Nil	One-half of Transit Duty.	Nil	Nil	10 per Cent.	Nil
1 Rupee each	Swords, to be exported only in the Mode directed by Section 85. Regulation IX. of 1810.	Nil	Nil	Nil	Nil	Nil	Nil	1 Rupee each	Nil
7½ per Cent.	Tape, Thread, and Fringes	Nil	2-3rds of Transit Duty.	Nil	1-3rd of Transit Duty.	Nil	Nil	7½ per Cent.	Nil.





ACT No. XIV. (INDIA) of 1836.

SCHEDULE (A.)

RATES of DUTY to be charged on GOODS IMPORTED by SEA into any PORT of the  
PRESIDENCY of FORT WILLIAM IN BENGAL.

No.	Enunciation of Goods.	When imported on British Bottoms	When imported on Foreign Bottoms
1	Bullion and Coin - - -	Free - - -	Free.
2	Precious Stones and Pearls - - -	Do. - - -	Do.
3	Gram and Pulse - - -	Do. - - -	Do.
4	Horses and other living Animals - - -	Do. - - -	Do.
5	Ice - - -	Do. - - -	Do.
6	Coal, Coke, Bricks, Chalk, and Stones.	Do. - - -	Do.
7	Books printed in the United Kingdom or in any British Possession.	Do. - - -	3 per Cent.
8	Foreign Books - - -	3 per Cent. - - -	6 per Cent.
9	Marine Stores, the Produce or Manufacture of the United Kingdom or of any British Possession.	3 per Cent. - - -	6 per Cent.
10	Marine Stores, the Produce or Manufacture of any other Place or Country.	6 per Cent. - - -	12 per Cent.
11	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom or any British Possession.	3 per Cent. - - -	6 per Cent.
12	Metals, wrought or unwrought, excepting Tin, the Produce or Manufacture of any other Place.	6 per Cent. - - -	12 per Cent.
13	Tin, the Produce of any other Place than the United Kingdom or any British Possession.	10 per Cent. - - -	20 per Cent.
14	Woollens, the Produce or Manu- facture of the United Kingdom or any British Possession.	2 per Cent. - - -	4 per Cent.
15	Woollens, the Produce of any other Place or Country.	4 per Cent. - - -	8 per Cent.
16	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of the United King- dom or of any British Pos- session.	3½ per Cent. - - -	7 per Cent.
17	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of any other Place.	7 per Cent. - - -	14 per Cent.
18	Opium - - -	24 Rupees per Seer of 80 Tolas.	24 Rupees per Seer of 80 Tolas.
19	Salt - - -	3Rup. 1An. per Maund of 80 Tolas per Seer.	3Rup. 4An. per Maund of 80 Tolas per Seer.
20	Alum. - - -	10 per Cent. - - -	20 per Cent.
21	Camphor - - -	10 per Cent. - - -	20 per Cent.
22	Cassia - - -	10 per Cent. - - -	20 per Cent.
23	Cloves - - -	10 per Cent. - - -	20 per Cent.
24	Coffee - - -	7½ per Cent. - - -	15 per Cent.
25	Coral - - -	10 per Cent. - - -	20 per Cent.
26	Nutmegs and Mace - - -	10 per Cent. - - -	20 per Cent.
27	Pepper - - -	10 per Cent. - - -	20 per Cent.
28	Rattans - - -	7½ per Cent. - - -	15 per Cent.
29	Tea - - -	10 per Cent. - - -	20 per Cent.
30	Vermillion - - -	10 per Cent. - - -	20 per Cent.

**Schedule (A.)—Rates of Duty on Goods imported by Sea into Bengal—continued.**

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
31	Wines and Liqueurs - - -	10 per Cent. -	20 per Cent.
32	Spirits, Consolidated Duty, including that levied heretofore through the Police of Calcutta. And the Duty on Spirits shall be rateably increased as the Strength exceeds of London Proof, and when imported in Bottles Five Quart Bottles shall be deemed equal to the Imperial Gallon.	10 per Cent. - 9 Annas per Imperial Gallon.	20 per Cent. 16 Annas per Imperial Gallon.
33	All Articles not included in the above Enumeration.	3½ per Cent. - -	7 per Cent.

And when the Duty is declared to be ad valorem, it shall be levied on the Market Value without Deduction; and if the Collector of Customs shall see Reason to doubt whether the Goods come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish Evidence as to the Place of Manufacture or Production; and if such Evidence shall not satisfy the said Collector of the Truth of the Declaration, the Goods shall be charged with the highest Rate of Duty, subject always to an Appeal to the Board of Customs, Salt, and Opium.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, provided the Re-export be made within Two Years of the Date of Import, as per Custom House Register, and the Goods be identified to the Satisfaction of the Collector of Customs, there shall be retained One Eighth of the Amount of Duty levied, and the Remainder shall be repaid as Drawback. And if Goods be re-exported in the same Ship without being loaded (always excepting Opium and Salt, in regard to which the special Rules in force shall continue to apply,) there shall be no Import Duty levied thereon.

**SCHEDULE (B.)**

RATES OF DUTY to be charged upon GOODS EXPORTED by SEA from any PORT or PLACE in the PRESIDENCY OF FORT WILLIAM in BENGAL.

No	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms
1	Bullion and Coin -	Free - -	Free.
2	Precious Stones and Pearls -	Do. - -	Do.
3	Books printed in India -	Do. - -	Do.
4	Horses and Living Animals -	Do. - -	Do.
5	Opium purchased at Government Sales in Calcutta.	Do. - -	Do.
6	Cotton Wool exported to Europe, the United States of America, or any British Possession in America.	Do. - -	8 Annas per Maund of 80 Tolas to the Seer.
7	Do. exported to Places other than above.	8 Annas per Maund of 80 Tolas per Seer.	16 Annas per Maund of 80 Tolas to the Seer.
8	Sugar and Rum exported to the United Kingdom or to any British Possession.	Free - -	3 per Cent.
9	Do. exported to any other Place.	3 per Cent. - -	6 per Cent.
10	Grain and Pulse of all Sorts -	1 Anna per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if exported otherwise than in Bags, Half an Anna per Maund.	2 Annas per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if exported otherwise than in Bags, 1 Anna per Maund.

**Schedule (B).—Rates of Duty on Goods exported by Sea from Bengal—continued.**

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
11	Indigo - - -	3 Rupees per Maund of 80 Tolas to the Seer.	6 Rupees per Maund of 80 Tolas to the Seer.
12	Lac Dye and Shell Lac - -	4 per Cent. - -	8 per Cent.
13	Silk, Raw Filature - -	3½ Annas per Seer of 80 Tolas.	7 Annas per Seer of 80 Tolas.
14	Silk, Bengal Wound - -	3 Annas per Seer of 80 Tolas.	6 Annas per Seer of 80 Tolas.
15	Tobacco - - -	4 Annas per Maund -	8 Annas per Maund.
16	All Country Articles not enume- rated or named above.	3 per Cent.	6 per Cent.

And when the Duty is declared to be ad valorem, the same shall be levied on the Market Value of the Article at the Place of Export, without Deduction.

And in settling for the Duties on Exports by Sea, Credit shall be given for Payment of Inland Customs Duty, and Drawback shall be allowed of any Excess of Duty paid, upon Production of Ruwanas, under the following Conditions, until the 1st April 1837:—

First, That the Goods shall be identified, and Destination to the Port of Export proved in the usual Manner.

Second, That the Ruwanas shall bear Date before the 1st April 1836, and the Goods shall not have been protected thereby, or by the Original thereof, more than Two Years.

And after the said 1st April 1837 Credit shall not be given, nor shall Drawback be allowed, of any Inland Customs or Land Frontier Duty paid at any Custom House or Chokec of the Junna Frontier Line, or of Benares, except only upon the Article of Cotton Wool covered by Ruwanas taken out at the Custom Houses of the Western Provinces, and proved to have been destined for Export by Sea, when passed out of those Provinces.

\* REGULATION VII. (FORT ST. GEORGE) 1819.

TABLE No. 1.

TABLE of the DUTIES levied on Articles the Produce or Manufacture of the United Kingdom or of Foreign Europe imported from the United Kingdom on Vessels trading under the Provisions of the Acts for regulating the direct and circuitous Trade between the United Kingdom and India.

Enumeration of Goods.	The Produce or Manufacture of the United Kingdom.	The Produce or Manufacture of Foreign Europe.
Anchors and Grapnels - - -	No Duty - -	5 per Cent.
Articles of Wearing Apparel not of Woollen Manufacture.	2½ per Cent. -	Do.
Beads - - -	Do. - -	Do.
Beer - - -	Do. - -	Do.
Bel lows - - -	No Duty - -	Do.
Blind Shot - - -	Do. - -	Do.
Blacking and Brushes - - -	2½ per Cent. -	Do.
Blankets - - -	No Duty - -	Do.
Blocks of Sorts - - -	Do. - -	Do.
Bottles, empty - - -	2½ per Cent. -	Do.
Boxes, Pump - - -	No Duty - -	Do.
Brass Work and Ware - - -	Do. - -	Do.
Broad Cloth - - -	Do. - -	Do.
Braziery - - -	Do. - -	Do.
Buntin - - -	Do. - -	Do.
Camblets - - -	Do. - -	Do.
Canes and Rattans - - -	2½ per Cent. -	Do.
Canvas - - -	No Duty - -	Do.
Capstan Furniture - - -	Do. - -	Do.

• Table No. 1.—Duties levied on Articles imported from the United Kingdom into India—continued.

Enumeration of Goods.	The Produce or Manufacture of the United Kingdom.	The Produce or Manufacture of Foreign Europe.
Carriages and Conveyances - - -	2½ per Cent.	5 per Cent.
Carpets of Woollen Manufacture - - -	No Duty - - -	Do.
Chalk - - -	2½ per Cent.	Do.
Channel Work for Ships - - -	No Duty - - -	Do.
Clocks - - -	Do. - - -	Do.
Coals - - -	2½ per Cent.	Do.
Coffin Furniture - - -	No Duty - - -	Do.
Compasses, Azimuth, hanging and steering - - -	Do. - - -	Do.
Confectionary and Sweetmeats - - -	2½ per Cent.	Do.
Copper of every Description - - -	No Duty - - -	Do.
Copper Pumps - - -	Do. - - -	Do.
Copper Rings - - -	Do. - - -	Do.
Coral - - -	- - -	Do.
Cordage - - -	Do. - - -	Do.
Corks - - -	2½ per Cent.	Do.
Cotton Screws, Iron - - -	No Duty - - -	Do.
Cotton Yarn and Thread - - -	2½ per Cent.	Do.
Crystal Ware - - -	Do. - - -	Do.
Cutlery - - -	No Duty - - -	Do.
Cyder and Perry - - -	2½ per Cent.	Do.
Deals of Sorts - - -	No Duty - - -	Do.
Earthenware - - -	2½ per Cent.	Do.
Eatables - - -	Do. - - -	Do.
Engravings - - -	Do. - - -	Do.
Figure Heads - - -	No Duty - - -	Do.
Filtering Stones - - -	2½ per Cent.	Do.
Flint Stones - - -	Do. - - -	Do.
Fire and Garden Engines - - -	No Duty - - -	Do.
Furniture, Household - - -	2½ per Cent.	Do.
Glass and Glass Ware of every Description - - -	Do. - - -	Do.
Gold and Silver Lace - - -	Do. - - -	Do.
Gold Leaf - - -	No Duty - - -	Do.
Guernsey Shirts - - -	Do. - - -	Do.
Guns and Pistols - - -	Do. - - -	Do.
Gunpowder - - -	2½ per Cent.	Do.
Hammers, Hatchets, and Saws - - -	No Duty - - -	Do.
Hawse Rollers - - -	Do. - - -	Do.
Hose, Woollen - - -	Do. - - -	Do.
Jewellery - - -	Do. - - -	Do.
Iron - - -	Do. - - -	Do.
Iron, Butts, Hoops, Rivets, and Sheet - - -	Do. - - -	Do.
Iron Cables - - -	Do. - - -	Do.
Iron Chains - - -	Do. - - -	Do.
Iron Chests - - -	Do. - - -	Do.
Iron Kentledge - - -	Do. - - -	Do.
Iron Knees - - -	Do. - - -	Do.
Ironmongery, and Iron Work of every Description.	Do. - - -	Do.
Iron, Plate or Wrought - - -	Do. - - -	Do.
Kentledge - - -	Do. - - -	Do.
Kitchen Utensils - - -	Do. - - -	Do.
Lace - - -	2½ per Cent.	Do.
Lacquered Ware, not Metal - - -	Do. - - -	Do.
Lanterns - - -	No Duty - - -	Do.
Lead in Sheets, cast or rolled - - -	Do. - - -	Do.
Leather of Sorts - - -	2½ per Cent.	Do.
Lines and Twine - - -	No Duty - - -	Do.
Locks, Bolts, and Hinges - - -	Do. - - -	Do.
Mangles or Hackles of Iron - - -	Do. - - -	Do.
Marble Slabs and Tiles - - -	2½ per Cent.	Do.
Masts, Spars, and Oars - - -	No Duty - - -	Do.
Mathematical Instruments - - -	Do. - - -	Do.
Medicines - - -	2½ per Cent.	Do.
Metals, wrought or unwrought - - -	No Duty - - -	Do.
Mapping Chains - - -	Do. - - -	Do.

Table No. 1.—Duties levied on Articles imported from the United Kingdom into India—continued.

Enumeration of Goods.	The Produce or Manufacture of the United Kingdom.	The Produce or Manufacture of Foreign Europe.
Musical Instruments - - - -	2½ per Cent. -	5 per Cent.
Nails of Iron or Copper - - -	No Duty -	Do.
Oils - - - - -	2½ per Cent. -	Do.
Ochre - - - - -	Do. -	Do.
Opium - - - - -	- - - - -	40 Rupees per Vis.
Paint and Paint Brushes - - -	2½ per Cent. -	5 per Cent.
Palm Irons - - - - -	No Duty -	Do.
Perfumery - - - - -	2½ per Cent. -	Do.
Piece Goods - - - - -	Do. -	Do.
Pictures - - - - -	Do. -	Do.
Pitch and Tar - - - - -	No Duty -	Do.
Plate and Plated Ware - - -	Do. -	Do.
Printed Cotton and Calicoes -	2½ per Cent. -	Do.
Pump Hide - - - - -	No Duty -	Do.
Quicksilver - - - - -	- - - - -	Do.
Red and White Lead - - - -	2½ per Cent. -	Do.
Rosin - - - - -	No Duty -	Do.
Saddlery - - - - -	2½ per Cent. -	Do.
Sail Needles - - - - -	No Duty -	Do.
Salt - - - - -	350 Rupees per Garce. -	350 Rupees per Garce.
Scupper Leather - - - - -	No Duty -	5 per Cent.
Seeds of Sorts - - - - -	2½ per Cent. -	Do.
Shawls, Woollen Manufacture -	No Duty -	Do.
Sheaves and Pins - - - - -	Do. -	Do.
Shot - - - - -	Do. -	Do.
Soda Water - - - - -	2½ per Cent. -	Do.
Spars - - - - -	No Duty -	Do.
Speaking Trumpets - - - - -	Do. -	Do.
Spirituous Liquors - - - -	8 per Cent. -	8 per Cent.
Spirits of Turpentine - - -	2½ per Cent. -	5 per Cent.
Stationery and Books - - - -	Do. -	Do.
Steel - - - - -	No Duty -	Do.
Table Utensils - - - - -	Do. -	Do.
Tallow - - - - -	2½ per Cent. -	Do.
Time and Binnacle Glasses -	No Duty -	Do.
Tin - - - - -	Do. -	Do.
Tin Plates and Tin Ware of every Description. - - - - -	Do. -	Do.
Tobacco and Snuff - - - - -	2½ per Cent. -	Do.
Tobacco Pipes - - - - -	Do. -	Do.
Toys of Iron or Tin - - - - -	No Duty -	Do.
Types - - - - -	Do. -	Do.
Trinkets composed wholly or chiefly of Metal -	Do. -	Do.
Turpentine - - - - -	2½ per Cent. -	Do.
Varnish, Copal, used by Coachmakers -	Do. -	Do.
Ditto, for Ships - - - - -	No Duty -	Do.
Vegetable Syrup - - - - -	2½ per Cent. -	Do.
Verdigris - - - - -	Do. -	Do.
Vinegar - - - - -	Do. -	Do.
Vitry - - - - -	No Duty -	Do.
Watches and Time Keepers - -	Do. -	Do.
Weights and Scales - - - - -	Do. -	Do.
Wire of Iron, Brass, Steel, Silver, and Gold -	Do. -	Do.
Wines and Spirits - - - - -	8 per Cent. -	8 per Cent.
Woollens - - - - -	No Duty -	5 per Cent.
All Articles not specified above -	2½ per Cent. -	Do.

TABLE No. 2.

TABLE of the RATES of DUTIES levied on the following Goods (not being the Produce or Manufacture of the United Kingdom or of Foreign Europe) on their Importation into Madras by Sea on British or Asiatic Bottoms, or on Foreign Bottoms other than Asiatic, and the Drawbacks allowed on Re-exportation to the United Kingdom on Vessels trading under the Provisions of the Acts for regulating the direct and circuitous Trade between the United Kingdom and India.

Enumeration of Goods.	If imported on a British or Asiatic Bottom.		If imported on a Foreign Bottom.	
	Import Duty	Drawback on Re-exportation to the United Kingdom.	Import Duty.	Drawback on Re-exportation to the United Kingdom.
Animals - - -	No Duty	No Drawback	No Duty	No Drawback.
Bullion and Coin - -	No Duty	No Drawback	No Duty	No Drawback.
Cotton - - -	No Duty	No Drawback, unless Duty have been paid at a subordinate Port under Section XII. Regulation II. 1812, in which Case a Drawback of the whole of such Duty is allowed.	No Duty	No Drawback, unless Duty have been paid at a subordinate Port under Section XII. Regulation II. 1812, in which Case a Drawback of the whole of such Duty is allowed.
Hemp and Sunn - -	8 per Cent. on the Value.	The whole Duty	16 per Cent. on the Value	The whole Duty.
Indigo (Manufacture of the British Territories in India).	8 per Cent. on a Valuation of 716 Rupees per Candy	The whole Duty	16 per Cent. on a Valuation of 716 Rupees per Candy.	The whole Duty
Opium (imported on a British or Foreign Ship, unaccompanied by Certificate of its having been purchased at the Company's Sales).	40 Rupees per Vis.	No Drawback	40 Rupees per Vis.	No Drawback.
Precious Stones - -	No Duty	No Drawback	No Duty	No Drawback.
Rice, imported from Ports subordinate to Fort St. George.	No Duty	No Drawback	No Duty	No Drawback.
Rice, imported from any other Place.	5 per Cent.	2½ per Cent.	10 per Cent.	7½ per Cent.
Spirits - - -	8 per Cent. on the Value, and an Excise Duty of 350 Rupees per 150 Gallons.	5½ per Cent. and the whole Excise Duty.	16 per Cent. on the Value, and an Excise Duty of 350 Rupees per 150 Gallons.	13½ per Cent. on the whole Excise Duty.
Salt (Foreign) - -	350 Rupees per Garce.	No Drawback	350 Rupees per Garce.	No Drawback.
Wines - - -	8 per Cent. on the Value.	5½ per Cent.	16 per Cent. on the Value.	13½ per Cent.
Bang - Betel Nut - Ganjah - Goodawk - Tobacco -	Port of Madras only. { As per Regulation II. and III. of 1812.	The Excess of the Duty above 2½ per Cent. on the Value.	As per Regulation II. and III. of 1812. {	The Excess of the Duty above 2½ per Cent. on the Value.

With the above Exceptions, all Articles, when imported on a British or Asiatic Vessel, are charged with an Import Duty of 8 per Cent., and allowed a Drawback of 5½ per Cent.; and when imported on a Foreign Vessel other than Asiatic are charged with an Import Duty of 16 per Cent., and allowed a Drawback of 13½ per Cent.

TABLE No. 3.

TABLE showing the RESULT of the ADJUSTMENT of INTERNAL or TRANSIT DUTIES, and of DRAWBACKS on GOODS exported by Sea to the United Kingdom in Vessels trading under the Provisions of the Acts for regulating the direct and circuitous Trade between the United Kingdom and India.

Enumeration of Articles.	Duty.
Animals - - - - -	No Duty.
Bullion and Coin - - - - -	Do.
Cotton - - - - -	Do.
Hemp and Sunn - - - - -	Do.
Indigo - - - - -	Do.
Opium - - - - -	Duty of 40 Rupees per Vis.
Precious Stones and Pearls - - - - -	No Duty.
Rice and Grain of all Sorts (at subordinate Ports) - - - - -	Duty of 2½ per Cent.
Rice and Grain at Madras - - - - -	No Duty.
All other Articles - - - - -	A Duty of 2½ per Cent. on the Tariff Rate of the Place of Exportation, adjusted by Drawback when more has been previously paid.

ACT No. I. (BOMBAY) of 1838.

SCHEDULE (A.)

RATES of DUTY to be charged on GOODS imported by SEA into any PORT of the PRESIDENCY of BOMBAY.

No	Enumeration of Goods	When imported on British Bottoms	When imported on Foreign Bottoms.
1	Bullion and Coin - - - - -	Free - - - - -	Free.
2	Precious Stones and Pearls - - - - -	Do. - - - - -	Do.
3	Grain and Pulse - - - - -	Do. - - - - -	Do.
4	Horses and other living Animals - - - - -	Do. - - - - -	Do.
5	Ice - - - - -	Do. - - - - -	Do.
6	Coal, Coke, Bricks, Chalk, Stones, (Marble and wrought Stones excepted.)	Do. - - - - -	Do.
7	Books printed in the United Kingdom or in any British Possession.	Do. - - - - -	3 per Cent.
8	Foreign Books - - - - -	3 per Cent - - - - -	6 Do.
9	Marine Stores, the Produce or Manufacture of the United Kingdom or of any British Possession.	3 Do. - - - - -	6 Do.
10	Marine Stores, the Produce or Manufacture of any other Place or Country.	6 Do. - - - - -	12 Do.
11	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom or any British Possession.	3 Do. - - - - -	6 Do.
12	Metals, wrought or unwrought, excepting Tin, the Produce or Manufacture of any other Place.	6 Do. - - - - -	12 Do.
13	Tin, the Produce of any other Place than the United Kingdom or any British Possession.	10 Do. - - - - -	20 Do.
14	Woollens, the Produce or Manufacture of the United Kingdom or any British Possession.	2 Do. - - - - -	4 Do.

Schedule (A).—Rates of Duty on Goods imported by Sea into Bombay—continued.

No.	Enumeration of Articles.	When imported on British Bottoms.	When imported on Foreign Bottoms.
15	Woollens, the Produce of any other Place or Country.	4 per Cent. - -	8 per Cent.
16	Cotton Wool not covered by Certificate of the Payment of Export Duty at any other Port of Bombay.	9 Annas per Maund of 80 Tolas to the Seer.	1 Rupee 2 Annas per Maund of 80 Tolas to the Seer.
17	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of the United Kingdom or of any British Possession.	3½ per Cent. - -	7 per Cent.
18	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of any other Place.	7 Do. - -	14 Do.
19	Opium, covered by a Pass	Free - -	Free.
20	Opium, not covered by a Pass.	24 Rupees per Seer of 80 Tolas.	24 Rupees per Seer of 80 Tolas.
21	Salt, not covered by a Pass.	8 Annas per Maund of 80 Tolas per Seer.	8 Annas per Maund of 80 Tolas per Seer.
22	Alum - - -	10 per Cent. - -	20 Do.
23	Camphor - - -	10 Do. - -	20 Do.
24	Cassia - - -	10 Do. - -	20 Do.
25	Cloves - - -	10 Do. - -	20 Do.
26	Coffee - - -	7½ Do. - -	15 Do.
27	Coral - - -	10 Do. - -	20 Do.
28	Nutmegs and Mace - -	10 Do. - -	20 Do.
29	Pepper - - -	10 Do. - -	20 Do.
30	Rattans - - -	7½ Do. - -	15 Do.
31	Tea - - -	10 Do. - -	20 Do.
32	Vermillion - - -	10 Do. - -	20 Do.
33	Wines and Liqueurs - -	10 Do. - -	20 Do.
34	Spirits, consolidated Duty, including any Duties levied heretofore through the Police. And the Duty on Spirits shall be rateably increased as the Strength exceeds London Proof, and when imported in Bottles Five Quart Bottles shall be deemed equal to the Imperial Gallon.	9 Annas per Imperial Gallon.	1 Rupee per Imperial Gallon.
35	Tobacco - - - Which Duty shall be the minimum Customs Duty levied on raw Tobacco, and all Preparations thereof in all the Ports of the Bombay Presidency; but if at the Rate of 5 per Cent. on the actual Value, a higher Duty than 1 Rupee 8 Annas per Maund should be leviable on any Preparation of Tobacco, the Duty shall be levied, ad valorem, at that Rate, if imported on British Bottoms, and at 10 per Cent on Foreign Bottoms. And the Customs Duty laid upon Tobacco shall be allowed in settling for the special Duty levied on the Import of this Article into the Island of Bombay, which special Duty shall be levied at the Rate of 9 Rupees for the Indian Maund.	1 Rupee 8 Annas per Maund of 80 Tolas per Seer.	1 Rupee 8 Annas per Maund of 80 Tolas per Seer.
36	All Articles not included in the above Enumeration.	3 per Cent. - -	7 per Cent.





# AN ACCOUNT

OF

The QUANTITY and VALUE of all ARTICLES of the GROWTH or MANUFACTURE of the TERRITORIES under the GOVERNMENT of the EAST INDIA COMPANY IMPORTED into the United Kingdom in each Year from 1828 to 1839, both inclusive; together with an ACCOUNT of the RATE of DUTY, levied upon the Import of each Article in each Year.

ARTICLES.	YEARS	QUANTITIES IMPORTED.		RATES OF DUTY chargeable on Importation from the East India Company's Territories	
				Refined.	Unrefined.
BORAX	1828	-	472	2l. 16s. per Cwt.	1l. 8s. per Cwt.
	1829	-	1,368		
	1830	-	1,541		
	1831	-	1,680		
	1832	-	1,942	10s. per Cwt.	1s. per Cwt.
	1833	-	861		
	1834	-	2,072		
	1835	-	2,962		
	1836	-	3,508		
	1837	-	6,626		
	1838	-	3,304		
CANES, viz. RATTANS (not ground)	1828	-	3,271,559	1l. per 1,000.	
	1829	-	4,841,192		
	1830	-	806,637		
	1831	-	2,661,387		
	1832	-	2,115,073	5s. per 100.	
	1833	-	323,116		
	1834	-	198,597		
	1835	-	654,214		
	1836	-	1,893,409		
	1837	-	3,773,590		
	1838	-	1,085,791		
CARDAMOMS	1828	-	7,229	2s. per lb.	
	1829	-	27,640		
	1830	-	35,193		
	1831	-	68,161		
	1832	-	54,622	1s. per lb.	
	1833	-	86,226		
	1834	-	54,900		
	1835	-	9,831		
	1836	-	113,123		
	1837	-	45,933		
	1838	-	54,182		

Imports from the Territories under the Government of the E. I. Company (except Singapore)—*cont.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
CASSIA LIGNEA	1828	-	-	<i>lbs.</i> 289,451	1s. per lb.
	1829	-	-	308,648	
	1830	-	-	258,226	
	1831	-	-	135,922	
	1832	-	-	396,552	
	1833	-	-	200,921	6d. per lb.
	1834	-	-	812,106	
	1835	-	-	456,998	
	1836	-	-	315,359	
	1837	-	-	510,075	
	1838	-	-	215,976	
CINNAMON	1828	-	-	<i>lbs.</i> 6,770	2s. 6d. per lb.
	1829	-	-	10,134	
	1830	-	-	23,158	
	1831	-	-	10,382	
	1832	-	-	25,738	
	1833	-	-	20,449	6d. per lb.
	1834	-	-	40,765	
	1835	-	-	36,085	
	1836	-	-	181,993	
	1837	-	-	316,947	
	1838	-	-	14,562	
CLOVES	1828	-	-	<i>lbs.</i> 287,427	
	1829	-	-	23,009	
	1830	-	-	3,118	
	1831	-	-	35,865	2s. per lb.
	1832	-	-	49,576	
	1833	-	-	34,777	
	1834	-	-	91,174	
	1835	-	-	7	
	1836	-	-	1,105	6d. per lb.
	1837	-	-	5,672	
	1838	-	-	6,151	
COFFEE	1828	-	-	<i>lbs.</i> 1,077,181	
	1829	-	-	571,262	
	1830	-	-	2,359,229	
	1831	-	-	2,895,052	Whether the Produce of British Possessions or not, 9d. per lb.
	1832	-	-	2,780,668	
	1833	-	-	1,353,122	
	1834	-	-	4,123,991	
	1835	-	-	2,462,813	
		Produce of Brit. Possessions.	Foreign.	Total.	
		<i>lbs.</i>	<i>lbs.</i>	<i>lbs.</i>	
	1836	140,206	3,372,819	3,513,025	Produce of British Possessions, 6d. per lb.
	1837	99,018	1,217,591	1,316,609	
	1838	21,810	1,497,562	1,519,372	Foreign, 9d. per lb.

## Imports from the Territories under the Government of the E. I. Company (except Singapore)—cont.

ARTICLES.	YEARS	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
		Produce of Brit Possessions.	Foreign	Total	
		Quarters.	Quarters.	Quarters.	
CORN, viz. WHEAT	1828	—	—	—	On the Produce of British Possessions: When the Average Price of British Wheat is at or above 67s. } 6d. per Qr. under 67s. } 5s. per Qr.
	1829	40	9	49	
	1830	656	—	656	
	1831	1,367	2	1,369	
	1832	945	—	945	
	1833	2,695	1	2,696	
	1834	471	—	471	
	1835	336	—	336	
	1836	—	—	—	
	1837	310	—	310	
	1838	—	—	—	
WHEAT FLOUR	1828	—	—	—	On the Produce of British Possessions When the Average Price of British Wheat is at or above 67s. } 2½d. per Cwt. under 67s. } 1s. 8½d. per Cwt.
	1829	69	3	72	
	1830	54	—	54	
	1831	14,427	—	14,427	
	1832	30,216	3	30,219	
	1833	36,277	—	36,277	
	1834	21,898	—	21,898	
	1835	15,897	—	15,897	
	1836	7,169	3	7,172	
	1837	44,665	3	44,668	
	1838	18,904	8	18,912	
COTTON . PIECE GOODS, viz. CALICOES AND MUS- LINS, WHITE	1828	—	Pieces 202,008	—	10% per Centum ad valorem.
	1829	—	290,675	—	
	1830	—	171,223	—	
	1831	—	17,367	—	
	1832	—	79,090	—	
	1833	—	59,219	—	
	1834	—	76,122	—	
	1835	—	91,537	—	
	1836	—	156,936	—	
	1837	—	86,381	—	
	1838	—	69,715	—	
CALICOES AND MUS- LINS, DYED	1828	—	Pieces 184,769	—	10% per Centum ad valorem.
	1829	—	115,703	—	
	1830	—	102,772	—	
	1831	—	93,136	—	
	1832	—	184,540	—	
	1833	—	174,190	—	
	1834	—	64,904	—	
	1835	—	77,665	—	
	1836	—	118,025	—	
	1837	—	219,572	—	
	1838	—	81,829	—	

Imports from the Territories under the Government of the E. I. Company (except Singapore) — cont.

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
COTTON PIECE GOODS, viz. HANDKERCHIEFS, DYED	1828	-	Pieces	24,873	10 $\frac{1}{2}$ per Centum ad valorem.
	1829	-	-	48,502	
	1830	-	-	53,976	
	1831	-	-	28,572	
	1832	-	-	26,775	
	1833	-	-	31,506	
	1834	-	-	65,499	
	1835	-	-	110,873	
	1836	-	-	86,619	
	1837	-	-	88,997	
	1838	-	-	41,151	
ELEPHANTS TEETH	1828	-	Cwt.	892	17. per Cwt.
	1829	-	-	1,229	
	1830	-	-	1 532	
	1831	-	-	2,125	
	1832	-	-	954	
	1833	-	-	1,015	1s. per Cwt.
	1834	-	-	2,313	
	1835	-	-	2,250	
	1836	-	-	1,730	
	1837	-	-	2,187	
	1838	-	-	2,105	
GINGER	1828	Produce of Brit. Possessions.	Foreign.	Total.	Produce of British Possessions, 11s. 6d. per Cwt.
	1829	Cwt.	Cwt.	Cwt.	
	1828	6,693	—	6,693	
	1829	4,763	—	4,763	
	1830	1,268	—	1,268	
	1831	849	—	849	Do. 11s. per Cwt
	1832	2,508	—	2,508	
	1833	10,049	—	10,049	
	1834	9,978	—	9,978	
	1835	4,489	—	4,489	
GUM ANIMI AND COPAL	1836	13,474	—	13,474	Cleaned, 2l. 16s. per Cwt. Not cleaned, 1 l 6s. 8d. per do.
	1837	18,702	178	18,880	
	1838	25,395	647	26,042	All Sorts, 6s. per Cwt.
	1828	-	Cwt.	1,127	
	1829	-	-	2,099	
	1830	-	-	497	
	1831	-	-	1,699	
	1832	-	-	1,156	
	1833	-	-	1,867	
	1834	-	-	1,852	
	1835	-	-	2,409	
	1836	-	-	2,286	
	1837	-	-	1,349	
	1838	-	-	1,313	

## Imports from the Territories under the Government of the E. I. Company (except Singapore)—cont.

ARTICLES.	YEARS.	QUANTITIES IMPORTED.				RATES OF DUTY chargeable on Importation from the East India Company's Territories.
GUM ARABIC		<i>Cwts.</i>				6s. per Cwt.
	1828	-	-	1,224	-	
	1829	-	-	3,747	-	
	1830	-	-	1,963	-	
	1831	-	-	2,489	-	
	1832	-	-	2,666	-	
	1833	-	-	4,471	-	
	1834	-	-	7,326	-	
	1835	-	-	7,675	-	
	1836	-	-	8,199	-	
GUM LACDYE		<i>lbs.</i>				5l. per Centum ad valorem.
	1828	-	-	689,205	-	
	1829	-	-	590,131	-	
	1830	-	-	485,269	-	
	1831	-	-	753,252	-	
	1832	-	-	459,379	-	6s. per Cwt.
	1833	-	-	299,405	-	
	1834	-	-	696,339	-	
	1835	-	-	528,490	-	
	1836	-	-	547,053	-	
GUM SHELLAC		<i>lbs.</i>				20l. per Centum ad valorem.
	1828	-	-	491,928	-	
	1829	-	-	678,091	-	
	1830	-	-	646,674	-	
	1831	-	-	1,144,329	-	
	1832	-	-	1,069,116	-	6s. per Cwt.
	1833	-	-	770,514	-	
	1834	-	-	941,174	-	
	1835	-	-	1,179,899	-	
	1836	-	-	1,372,519	-	
HAIR or GOATS WOOD, MANUFACTURES OF		<i>Value. £</i>				30l. per Centum ad valorem.
	1828	-	-	27,681	-	
	1829	-	-	34,986	-	
	1830	-	-	36,727	-	
	1831	-	-	23,466	-	
	1832	-	-	15,632	-	
	1833	-	-	14,033	-	
	1834	-	-	24,809	-	
	1835	-	-	29,833	-	
	1836	-	-	36,697	-	
	1837	-	-	26,628	-	
	1838	-	-	35,850	-	

## Imports from the Territories under the Government of the E. I. Company (except Singapore).—cont.

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
HEMP, ROUGH OR UNDRESSED, or any other Vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes -	1828	-	-	Cwts. 13,401	Free.
	1829	-	-	26,430	
	1830	-	-	14,080	
	1831	-	-	9,115	
	1832	-	-	51,535	1d. per Cwt.
	1833	-	-	34,009	
	1834	-	-	52,036	
	1835	-	-	40,854	
	1836	-	-	17,955	
	1837	-	-	168,029	
	1838	-	-	104,713	
HIDES, UNTANNED -		Produce of Brit Possessions	Foreign	Total.	On the Produce of British Possessions Dry - - 2s. 4d. per Cwt Wet - - 1s. 2d. per do
	1828	Cwts. 2,980	Cwts. —	Cwts. 2,980	
	1829	2,369	—	2,369	
	1830	3,790	—	3,790	
	1831	1,880	—	1,880	
	1832	8,606	—	8,606	
	1833	23,388	3,152	26,540	
	1834	22,757	1,447	24,204	
	1835	36,104	—	36,104	
	1836	36,223	—	36,223	
	1837	38,574	—	38,574	
	1838	33,875	72	33,947	
INDIGO -	1828	lbs. 9,614,789	lbs. —	lbs. 9,614,789	On the Produce of British Possessions: 3d. per lb.
	1829	5,950,275	—	5,950,275	
	1830	7,896,682	—	7,896,682	
	1831	6,991,409	—	6,991,409	
	1832	6,185,216	2	6,185,218	
	1833	6,314,303	18	6,314,321	
	1834	3,595,697	—	3,595,697	
	1835	3,861,853	—	3,861,853	
	1836	7,218,991	3,340	7,222,331	
	1837	5,706,896	—	5,706,896	
	1838	6,578,352	790	6,579,142	
MADDER ROOT OR MUNGEET -	1828	-	-	Cwts. 820	1s. 6d. per Cwt.
	1829	-	-	2,131	
	1830	-	-	993	
	1831	-	-	2,571	
	1832	-	-	331	6d. per Cwt.
	1833	-	-	2,966	
	1834	-	-	3,412	
	1835	-	-	3,266	
	1836	-	-	2,466	
	1837	-	-	4,622	
	1838	-	-	1,601	

Imports from the Territories under the Government of the B. I. Company (except Singapore) — *cont.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED.				RATES OF DUTY, chargeable on Importation from the East India-Company's Territories.
NUTMEGS	1828	-	-	<i>lbs.</i> 11,763	-	2s. 6d. per lb
	1829	-	-	1,888	-	
	1830	-	-	3,054	-	
	1831	-	-	2,439	-	
	1832	-	-	948	-	
	1833	-	-	15,680	-	
	1834	-	-	16,094	-	
	1835	-	-	1,534	-	
	1836	-	-	43,847	-	Wild Nutmegs } 1s. per lb. in the Shell } Other Sorts - 2s 6d per lb
	1837	-	-	55,521	-	
	1838	-	-	23,680	-	
OIL, CASTOR	1828	-	-	<i>Cwts.</i> 1,350	-	1l. 8s. per Cwt.
	1829	-	-	2,692	-	
	1830	-	-	3,939	-	
	1831	-	-	3,066	-	
	1832	-	-	2,298	-	2s. 6d. per Cwt.
	1833	-	-	2,828	-	
	1834	-	-	6,120	-	
	1835	-	-	9,869	-	
	1836	-	-	8,683	-	1s. 3d. per Cwt.
	1837	-	-	8,546	-	
	1838	-	-	7,474	-	
OLIBANUM	1828	-	-	<i>Cwts.</i> 2,190	-	2l. per Cwt.
	1829	-	-	4,673	-	
	1830	-	-	4,181	-	
	1831	-	-	761	-	
	1832	-	-	3,302	-	6s. per Cwt.
	1833	-	-	2,571	-	
	1834	-	-	7,406	-	
	1835	-	-	2,851	-	
	1836	-	-	3,539	-	
	1837	-	-	3,608	-	
	1838	-	-	4,388	-	
PEPPER	1828	-	-	<i>lbs.</i> 2,843,346	-	1s. per lb.
	1829	-	-	953,951	-	
	1830	-	-	1,745,669	-	
	1831	-	-	3,679,892	-	
	1832	-	-	2,426,237	-	
	1833	-	-	5,070,834	-	
	1834	-	-	4,068,826	-	
	1835	-	-	2,009,740	-	
	1836	-	-	4,494,886	-	6d. per lb.
	1837	-	-	2,939,962	-	
	1838	-	-	1,871,329	-	



ARTICLES.	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories
		Produce of Brit. Possessions.	Foreign.	Total.	
		<i>Cwts.</i>	<i>Cwts.</i>	<i>Cwts.</i>	
RICE (cleaned)	1828	119,512	—	119,512	Produce of British Possessions - 1s. per Cwt.
	1829	156,222	—	156,222	
	1830	107,115	—	107,115	
	1831	117,901	—	117,901	
	1832	153,654	1	153,655	
	1833	174,985	40	175,025	
	1834	262,753	3	262,756	
	1835	329,227	—	329,227	
	1836	143,607	6	143,613	
	1837	351,496	—	351,496	
	1838	203,424	2	203,426	
RICE (Rough and in the Husk)		Produce of British Possessions.			Produce of British Possessions - 1d. per Quarter
			<i>Quarters.</i>		
	1828	-	1,715	-	
	1829	-	7,129	-	
	1830	-	2,719	-	
	1831	-	4,194	-	
	1832	-	2,389	-	
	1833	-	1,001	-	
	1834	-	2,626	-	
	1835	-	3,678	-	
	1836	-	181	-	
	1837	-	2,181	-	
	1838	-	1,631	-	
SAFFLOWER			<i>Cwts.</i>		2s. 6d. per Cwt.
	1828	-	1,398	-	
	1829	-	2,689	-	
	1830	-	2,170	-	
	1831	-	2,436	-	
	1832	-	5,554	-	1s. per Cwt.
	1833	-	6,303	-	
	1834	-	6,422	-	
	1835	-	6,509	-	
	1836	-	8,240	-	
	1837	-	7,516	-	
	1838	-	4,970	-	
SALTPETRE			<i>Cwts.</i>		6d. per Cwt.
	1828	-	203,668	-	
	1829	-	175,778	-	
	1830	-	143,435	-	
	1831	-	170,298	-	
	1832	-	227,008	-	
	1833	-	143,273	-	
	1834	-	257,680	-	
	1835	-	193,610	-	
	1836	-	177,938	-	
	1837	-	222,606	-	
	1838	-	234,048	-	

ARTICLES.	YEARS.	QUANTITIES IMPORTED.				RATES OF DUTY chargeable on Importation from the East India Company's Territories.
SAUNDERS, RED		<i>Tons.</i>				
	1828	-	-	-	-	12s. per Ton.
	1829	-	-	151	-	
	1830	-	-	11	-	
	1831	-	-	65	-	
	1832	-	-	149	-	
	1833	-	-	553	-	1s. per Ton.
	1834	-	-	1,035	-	
	1835	-	-	1,386	-	
	1836	-	-	538	-	
	1837	-	-	723	-	
	1838	-	-	767	-	

SENA		<i>lbs.</i>				
	1828	-	-	107,153	-	1s. 3d. per lb.
	1829	-	-	105,619	-	
	1830	-	-	176,593	-	
	1831	-	-	200,990	-	
	1832	-	-	464,917	-	
	1833	-	-	400,933	-	6d. per lb.
	1834	-	-	412,283	-	
	1835	-	-	94,903	-	
	1836	-	-	415,671	-	
	1837	-	-	289,486	-	
	1838	-	-	316,750	-	

SILK, RAW		<i>lbs.</i>				
	1828	-	-	1,168,450	-	1d. per lb.
	1829	-	-	1,635,030	-	
	1830	-	-	1,297,777	-	
	1831	-	-	1,260,447	-	
	1832	-	-	1,000,156	-	
	1833	-	-	693,770	-	
	1834	-	-	1,203,658	-	
	1835	-	-	946,521	-	
	1836	-	-	1,395,549	-	
	1837	-	-	1,190,469	-	
	1838	-	-	1,121,065	-	

SILK PIECE GOODS viz. BANDANNOES, and other SILK HANDKERCHIEFS -		Produce of Brit. Possessions.	Foreign.	Total.	On the Produce of British Possessions: In Pieces not exceeding 6 yds. long, 6s. - - - more than 6 and not exceeding 7 Yards long 7s. and further, for every additional Length not exceeding a Yard 1s.
	1828	<i>Pieces.</i> 159,779	<i>Pieces.</i> —	<i>Pieces.</i> 195,779	
	1829	91,780	—	91,780	
	1830	121,628	—	121,628	
	1831	180,305	—	180,305	
	1832	211,323	—	211,323	
	1833	291,239	—	291,239	
	1834	374,316	—	374,316	
	1835	380,978	1	380,979	
	1836	331,643	9	331,652	
	1837	499,543	1	499,544	
	1838	484,847	61	484,908	20% per Centum ad valorem.

## Imports from the Territories under the Government of the E. I. Company (except Singapore) - 1828.

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			Rates or Duties chargeable on Importation from the East India Company's Territories.
		Produce of Brit. Possessions.	Foreign.	Total.	
		Pieces.	Pieces.	Pieces.	
SILK PIECE GOODS, viz. OTHER THAN HANDKER- CHIEFS AND CRAPE	1828	4,569	—	4,569	{ On the Produce of British Possessions, 10s. per lb.  20l. per Centum ad valorem.
	1829	4,774	—	4,774	
	1830	6,230	—	6,230	
	1831	4,556	—	4,556	
	1832	2,605	—	2,605	
	1833	375	—	375	
	1834	165	—	165	
	1835	753	—	753	
	1836	715	26	741	
	1837	4,348	2	4,350	
	1838	7,371	42	7,413	
SPIRITS, not sweetened	1828	Proof Gals. 888	Proof Gals. 154	Proof Gals. 1,042	{ On the Produce of British Possessions : 15s per Proof Gallon.
	1829	1,626	381	2,007	
	1830	651	540	1,191	
	1831	2,935	110	3,045	
	1832	1,089	146	1,235	
	1833	317	147	464	
	1834	658	267	925	
	1835	10,822	3,505	14,327	
	1836	38,169	141	38,310	
	1837	67,083	153	67,236	
	1838	64,009	8,145	72,154	
SUGAR, unrefined	1828	Cwts. 131,678	Cwts. 1,040	Cwts. 132,718	{ On the Produce of British Possessions : 1l. 17s. per Cwt.  1l. 12s. per Cwt.  Of British Possessions into which the Importation of Foreign Sugar is prohibited - 1l. 4s. per Cwt. Of other British Possessions - 1l. 12s. per Cwt.
	1829	174,020	13	174,033	
	1830	212,687	807	213,494	
	1831	156,935	4,844	161,779	
	1832	86,744	1,495	88,239	
	1833	111,731	8,894	120,625	
	1834	76,613	618	77,231	
	1835	100,856	6,245	107,101	
	1836	152,163	3,788	155,951	
	1837	296,657	1,267	297,924	
	1838	428,854	14,500	443,354	
TERRA JAPONICA,	1828	-	Cwts. 166	-	{ 3s. per Cwt.  1s. per Cwt.
	1829	-	-	-	
	1830	-	-	-	
	1831	-	829	-	
	1832	-	463	-	
	1833	-	15	-	
	1834	-	562	-	
	1835	-	2,512	-	
	1836	-	1,602	-	
	1837	-	8,835	-	
	1838	-	3,177	-	

## Imports from the Territories under the Government of the E. I. Company (except Singapore)—cont.

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
TOBACCO, Unmanufactured	1828	-	-	lbs. 7	3s. per lb.
	1829	-	-	4,203	
	1830	-	-	-	
	1831	-	-	159	
	1832	-	-	237	
	1833	-	-	436	
	1834	-	-	3,981	
	1835	-	-	10,578	
	1836	-	-	38,854	
	1837	-	-	30,029	
	1838	-	-	126,854	
TOBACCO, Manufactured, and Segars	1828	-	-	lbs. 1,176	9s. per lb.
	1829	-	-	5,052	
	1830	-	-	18,350	
	1831	-	-	8,205	
	1832	-	-	2,680	
	1833	-	-	1,417	
	1834	-	-	2,337	
	1835	-	-	937	
	1836	-	-	3,057	
	1837	-	-	7,841	
	1838	-	-	76,131	
TURMERIC	1828	-	-	Cwts. 5,984	2s. 4d. per Cwt.
	1829	-	-	8,214	
	1830	-	-	8,250	
	1831	-	-	6,868	
	1832	-	-	5,131	
	1833	-	-	3,242	
	1834	-	-	7,133	
	1835	-	-	2,769	
	1836	-	-	1,900	
	1837	-	-	4,430	
	1838	-	-	1,468	
WOOL, COTTON	1828	-	-	lbs. 32,129,526	4d. per Cwt.
	1829	-	-	24,857,800	
	1830	-	-	12,481,761	
	1831	-	-	25,805,153	
		Produce of Brit Possessions.	Foreign	Total.	Produce of British Possessions: 4d. per Cwt.
		lbs.	lbs.	lbs.	
	1832	35,178,625	—	35,178,625	
	1833	32,706,453	—	32,706,453	
	1834	32,906,416	336	32,906,752	
	1835	41,190,201	—	41,190,201	
	1836	75,430,234	188,110	75,618,344	
	1837	51,075,506	56	51,075,562	
	1838	40,217,165	448	40,217,613	

Imports from the Territories under the Government of the E. I. Company (except Singapore)—*cont.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED.			RATES OF DUTY chargeable on Importation from the East India Company's Territories.
		Produce of Brit. Possessions.	Foreign.	Total.	
		<i>lbs.</i>	<i>lbs.</i>	<i>lbs.</i>	
WOOL, SHEEP'S	1828	—	—	—	The Produce of British Possessions Free.
	1829	—	—	—	
	1830	—	—	—	
	1831	—	—	—	
	1832	—	—	—	
	1833	3,721	—	3,721	
	1834	67,763	—	67,763	
	1835	292,692	3,156	295,848	
	1836	1,084,479	70	1,084,549	
	1837	1,880,663	78	1,880,741	
	1838	1,897,266	—	1,897,266	

## TOTAL OFFICIAL VALUE of all ARTICLES IMPORTED into the UNITED KINGDOM from the TERRITORIES under the GOVERNMENT of the EAST INDIA COMPANY (exclusive of Singapore).

YEAR		£.	
	1828	-	4,057,553
	1829	-	3,543,093
	1830	-	3,345,615
	1831	-	3,602,574
	1832	-	3,688,709
	1833	-	3,645,847
	1834	-	4,027,722
	1835	-	4,185,017
	1836	-	6,003,826
	1837	-	5,678,147
	1838	-	5,011,031

*Note.*—The foregoing Return exhibits the aggregate Imports from the Territories of the East India Company into the United Kingdom in the respective Years, with the Specification of all the principal Articles of Indian Produce which such Aggregates comprehend. This Department has not the Means of furnishing a Statement limited, in the Manner prescribed by the Order of the Honourable House, to Commodities of the Growth or Manufacture of the Company's Territories, the Distinction not being observed in the Entries at the Custom House, except in certain Cases in which it is practically recognized in the Application of the Duties. In each of these Cases it is introduced into the Return now submitted.

The Account necessarily terminates with the Year 1838, the Documents relating to the Imports of 1839 being at present incomplete.

Inspector General's Office,  
Custom House, London,  
1st April 1840.

WILLIAM IRVING,  
Inspector General of Imports and Exports.

**: CORRESPONDENCE**

**BETWEEN**

**THE GOVERNMENT OF INDIA, THE COURT OF DIRECTORS  
AND THE INDIA BOARD,**

**RELATIVE TO**

**THE APPOINTMENT OF A COMMITTEE**

**FOR INVESTIGATING**

**The OPERATION of the SEA and LAND CUSTOMS  
throughout INDIA,**

**AND**

**THE PROGRESS WHICH HAS BEEN MADE**

**IN THE**

**IMPROVEMENT of the SYSTEM of levying DUTIES of CUSTOMS  
at the THREE PRESIDENCIES.**

**COPIES OF EXTRACTS OF DESPATCHES** from the **GOVERNMENT OF INDIA** to the **COURT OF DIRECTORS** of the **EAST INDIA COMPANY**, relative to the Appointment of a Committee for the Purpose of investigating the Operation of the Sea and Land Customs throughout India, and reporting the Progress which has been made in the Improvement of the System of levying Duties of Customs at the Three Presidencies; together with the Replies of the Court of Directors to these Despatches: Also,

**COPY** of any **CORRESPONDENCE** which may have passed between the **BOARD OF COMMISSIONERS** for the **AFFAIRS OF INDIA** and the **COURT OF DIRECTORS** on the same Subjects.

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## II.

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Note.—The remainder of Part of the Order, relating to Cotton, will be sent shortly.

# CORRESPONDENCE, &c.

## I.

No. 1.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

Separate Department, 25th July (No. 1.) 1834.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Ootacamund, 25th July 1834.

A Copy of the Despatch from the Vice President in Council to the Address of your Honourable Court in the Separate Department, dated the 19th of May last, having been furnished for our Consideration, we beg to express to you our Concurrence in the Views therein submitted, especially with reference to the Question of opening the Port of Bombay as a free Port for China Goods.

2. On the Subject of the other Two Propositions, we beg to refer your Honourable Court to a Minute by our President, bearing date the 15th of this Month, (Copy of which accompanies, as No. . of the Packet,) proposing that the entire Question of the Customs and Duties may be immediately taken up by the Council of India, and that in aid of this Design a Committee may be appointed consisting of an Officer from each Presidency.

3. Unanimously concurring in the Expediency of the Governor General's Proposition, we have caused the necessary Communications to be made to the Governments of Fort St. George and Bombay.

We have, &c.,  
(Signed)

W. BENTINCK.  
F. ADAM.  
W. MORISON.  
E. IRONSIDE.

1.  
The Government  
of India  
and  
The Court of  
Directors.  
No 1.

Cons. 1834.  
15th July.  
No. 1., List No. 1.

Cons. 1834.  
15th July, No. 2.  
List No. 4.

No. 2.

Extract PUBLIC LETTER from INDIA, dated 2d September (No. 27.) 1835.

Post Office.

Para. 204. The Papers referred to in the Margin will inform your Honourable Court that the late Governor General in Council was pleased to appoint a Committee of Officers, composed of the under-mentioned Gentlemen, for the Purpose of revising the Customs and the Post Office Regulations of all the Presidencies, viz.

Of the Bombay Presidency, J. H. Crawford, Esq.  
Of the Madras Presidency, W. H. Babington, Esq.  
Of the Bombay Presidency, H. Borradaile, Esq.

and

Of the Bengal Presidency, W. R. Young, Esq.

Of the Bengal Presidency { G. J. Siddons, Esq.  
H. M. Parker, Esq.  
and

C. E. Trevelyan, Esq. }

Ordinary  
Members.

Honorary  
Members.

Sep. Cons. 1834.  
20th Oct. Nos. 3  
to 15.  
24th Sept. No. 9.  
10th Nov. Nos. 4  
and 5.  
25th Nov. No. 1.

205. On the Arrival at Calcutta of the Officers from the Madras and Bombay Presidencies composing the Committee, they were informed that the Purpose of their being assembled was to improve the System of Customs Revenue, so



as to  
the least possible  
the Course of Trade.

Degree productive as a Branch of Revenue, with  
and the utmost practicable Encouragement to

p. Cons. 1835,  
t April, Nos. 1.  
d 2.  
h May, Nos. 1.  
d 2.

206. The Object to which the Attention of the Committee, in the first instance, seemed to be most urgently called, was a beneficial Modification in the present System for collecting what is termed the Transit Duty, a Name conventionally used, and not properly applicable to the Impost levied in the Bengal and Agra Presidencies, whether it be applicable or not to the Sayer or Customs Toll as in force in that of Madras. In the Bengal and Agra Presidencies the Tax so called is in fact a Trade Duty, the whole Amount leviable on each Parcel of Commodities being made over to Government in One Payment, either on its Import or on its first Movement, which, when certified by a proper Pass, entitles the Merchant to remove his Goods so franked from one Extremity of either of these Presidencies to the farthest Extremity of the other, without being liable to additional Exactions. Although the Rates are to come under the Committee's Consideration for such Modification as may seem desirable, it is not the Amount of Duty which is understood to constitute the real Grievance of the System; its Evil rests in the Operation of the Checks upon the Evasion of Duty, which exposes the honest Trader to the constant wearisome Process of the Search, Weighment, and Inspection of his Goods, for the Purpose of verifying the Pass under which they travel; a Process to which he may be subjected in every Customs Division, and sometimes at the Caprice of the lowest Subordinates belonging to it. The Expense, even to the fair Dealer, hence incurred in Bribes to the Government Native Officers, must be considerable, as well as in buying off Informers, who live by Fraud and false Witness, accusing the honest Merchant or aiding the Smuggler as they find it most conducive to their Interests. The Loss of Time (which is to the Merchant Money), the consequent Demurrage incurred on hired Conveyances, the Detention from a favourable Market, and the enhanced Price necessarily put upon Merchandise in order to cover so much Expense over cost Price and Insurance, besides a fair Rate of Profit, must all tend to operate against the commercial Prosperity of the Country. It is to be feared that they impede the healthy Action of Trade, injure the Capitalist by inducing tardy Returns on Capital expended, divert Commerce from its proper Channels, and affect materially the Mass of the Population, as Purchasers, by high Prices. In return for these Evils, the net Profits purchased by them for the State are inadequate, in comparison with the Extent of the Trade and of the Population over which the System prevails; for the Native Officers and their Dependents engrossing much of the honest Earnings of the Merchant, he, to trade with Advantage, is driven into the Commission of Fraud by the Operation of those very Checks devised for its Prevention. The Establishment for Customs Collections, though maintained at a great Expense, and often under vigilant Supervision, is yet insufficient to answer the End proposed, when contraband Traders are enabled to lavish Bribes on the underpaid Customs Subordinates, a Class proverbial for Venality. The Report prepared by Mr. Trevelyan under the Orders of the Right Honourable the late Governor General, and the Remarks of the Board of Customs of the Bengal Presidency on that Report, together with the Letter accompanying those Remarks, will furnish the Committee with ample Information regarding the Customs levied in the Bengal and Agra Presidencies. What has been partially described being in some degree the acknowledged State of Things in these Presidencies, it is supposed that the Result may even be worse under the Sayer or actual Transit Duty in the Madras Presidency. In Mysore the Customs Chokies amount to 738, while in Parts of the Madras Presidency these Customs Stations occur at the Rate of Twenty-four to Four Pergunnahs; and there the Custom of farming out the Sayer Collections to private Individuals is understood to be far from unfrequent. The Committee have the Means of knowing or ascertaining the State of the Bombay Presidency in this respect, and the Effect of the Revision which the Subject has there undergone, more recently than at the other Presidencies. The present System being comparatively unproductive to the State, oppressive and vexatious to Merchants, and injurious to the People at large, the Committee are called on to apply a Remedy to these Evils in such Manner as to procure the greatest Sum of Advantage to the Community without sacrificing

sacrificing the public Resources. The Remedy would be simple and easy if the Customs Revenue could be dispensed with; but the Revenue being necessary for the Existence of our Government, the Committee's more difficult Task will be to rid the Collection of the Revenue of its Abuses; without throwing away the Revenue, which cannot be spared, or to find a less objectionable Substitute for whatever may be relinquished.

I.  
The Government  
of India  
and  
The Court of  
Directors.  
No. 2.

207. The System of Town Duties will be included in the Committee's Investigation, as a Branch of the Customs classed usually with the Trade or Transit Duty, but differing from that Impost, as being a mere local Consumption Tax to which certain Communities alone are liable. Although less extensive, they are unavoidably vexatious, bearing indeed a peculiar Character of Injustice, from the arbitrary Manner in which they have been fixed on some Places and not on others. In the Bengal and Agra Presidencies the Town where a Sudder Custom House is established suffers the Disadvantage of a separate Consumption Tax, although larger Towns of a more commercial Character in its immediate Vicinity may be free from all such Impost. In walled Cities, where a Town Duty is levied, and to which a large Military Cantonment is attached, the resident Trader incurs a double Har' ship, for the Merchants of the open Cantonment can in most Instances, from the Want of a sufficient preventive Check, and by Collusion with the Native Soldiery, smuggle in their Goods, avoiding Payment of the Town Duties, and thus afford to undersell the Traders of the City. The Collection of the Town Duty is commonly in the Hands of Farmers. In this Case also the Abolition of the Duty would be an easy Remedy, if the Revenue could be spared; but the Maintenance of the Revenue with the Correction of all Evils, or the Substitution of a System equally productive, and free from those Evils, will constitute one of the Difficulties which the Committee will have to encounter; and which has led to their assembling. The Committee have been cautioned against exaggerated Estimates of Revenue to be derived from a Change of System, and which are more easily imagined than realized. On the other hand, it may sometimes happen that an apparent Loss of Revenue would be no real Loss, the Expenses attending its Collection being equal to the Revenue itself.

208. One of the important Questions for the Committee's Consideration, therefore, is the Method in which an Amount of Revenue, equal at least to that now collected under the general Head of Customs, may be realized, on an ameliorated Principle. Another important Branch of their Labours will be, a general Revision of the Tariff of the Sea as well as of the Land Customs throughout India, with a view both to the Encouragement of Commerce and the Increase of the Revenue.

212. We relieved Mr. H. M. Parker of the Duties of the Committee as an Honorary Member, that Gentleman having represented that his Time was so fully occupied with the Concerns of the Boards of which he is Second Member that he could not devote sufficient Attention to the Committee's Business.

Sep. Cons. 18  
6th May, No.

No. 3.

No. 3.

EXTRACT SEPARATE LETTER FROM INDIA, dated 2d March (No. 1.) 1836.

Para. 1 A. Your Honourable Court were made acquainted, in our Letter under Date 2d September 1835, with the Appointment of the Committee for the Revision of the Customs and Post Office Regulations, with which were forwarded the Instructions issued by us to that Committee.

2. We have now the Honour to transmit Copies of the Correspondence which has been carried on between ourselves and that Committee, including the first Reports furnished by that Body on the State of the Customs Collections, and of the Post Office Management, in all the Presidencies.

3. While the Committee were pursuing, as detailed in the accompanying Documents, the Course of their Inquiries and Investigations, the Governor of Agra, the Honourable A. Ross, was induced, on a Representation from the Board of Revenue of that Presidency, to abolish the Bareilly, Cawnpore, and Fur-

Vide Public Le  
No 27. of 1835  
from the Gove  
ment of India,  
dated 2d Sept,  
Paras. 204 to 1  
Cons. 1836,  
24th February,  
Nos. 6 to 15.  
30th March, N

Cons. 1836,  
10th Feb., No:  
to 11, 2d Mar  
Nos 4. and 5.

I.  
The Government  
of India  
and  
The Court of  
Directors.  
No. 3.

ruckabad Custom Houses. Upon this being reported to us, we expressed our Disapprobation of these Measures having been adopted without Reference to the Authority of the Supreme Government, and at the same Time called upon the Customs Committee to report without Delay on the Expediency of effecting a corresponding Measure in the Bengal Provinces, and on the fittest Substitute to be provided, so that this might be done without incurring a Loss of Revenue. The Honourable the Governor of Agra in the meantime followed up his Measures for the Abolition of internal Custom Houses so as to confine the Levy of Duty to Merchandize crossing the preventive Line established near the Frontiers of the Western Provinces, by doing away with the Custom Houses of Ghazee pore and Benares, and continuing the Jumna Frontier Line along the Frontier Boundary of Mirzapore. The Allahabad Custom House was reserved, on the Recommendation of the Western Revenue Board, in consequence of the additional preventive Duty on Salt leviable there, valuable in itself, and important towards maintaining Prices of that Article in the Frontier Districts of the lower Provinces.

4. Reflecting on the Operation of these Measures, and their Effect, particularly in relieving one Division of the Territory, heretofore subject to our Customs Laws, from internal Imposts, while in another immediately contiguous these Laws remained in full Operation, and finding that the expected Report from the Customs Committee was delayed, the Governor General in Council was led to conclude that the Supreme Government had, by the above stated Acts of the Honourable the Governor of Agra, been placed in the Alternative of either cancelling them by an Order reinstating the abolished Custom Houses, or of assimilating the System, by adopting similar Measures of Abolition with respect to the internal Custom Houses of Bengal.

ons. 1836,  
1 March, Nos. 6.  
id 7.

5. We beg to refer your Honourable Court to the Minute by the Governor General, Sir C. T. Metcalfe, wherein he has stated his Reasons for recommending the Adoption of the latter Alternative without further Delay, and with the Views contained in which the Majority of the Council coincided. Mr. Shakespear however recorded a Minute of Dissent to the Measure, which is submitted to your Honourable Court with the accompanying Enclosures.

ons. 1836,  
1 March, No. 8.  
proceedings,  
1 March,  
os. 2. to 4.

6. We called upon the Customs Committee, and the Honourable the Governor of Bengal was directed at the Time of issuing public Notification of the above Decision of Government to call upon the Board of Customs, to report on the Means available for the Realization of an Amount of Revenue equivalent to that thus sacrificed in the then existing Presidencies of Fort William and Agra. The Customs Committee having engaged that their next Report, which we hope shortly to receive, shall contain the financial Results of their Investigations, we forbear for the present to furnish your Honourable Court with an Estimate of the net Loss induced by the Measures above detailed.

No. 4.

No. 4.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

Separate Department, 6th July (No. 4.) 1836.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 6th July 1836.

In the Letter of this Department under Date the 2d March last the late Governor General in Council reported to your Honourable Court, that in consequence of Measures adopted by the Governor of Agra (the further Explanation of which will be found in Copy of Minute of the Lieutenant Governor, dated 27th February 1836, and in our Reply dated 20th April,) which had ended in the Abolition of all the Custom Houses established for the Levy of Transit Duties in the Interior, except those on the external Frontier Line beyond the Jumna, he had been induced to adopt a similar Measure in Bengal and Behar, and had called on the Board of Customs, and the Committee for revising the Customs and Post Office Regulations, to report on the Means of realizing an equivalent Amount of Revenue to that lost or about to be relinquished by these Measures.

2. We

2. We have now the Honour, to forward to your Honourable Court, in the Collection which accompanies this Letter, Copies of the Reports obtained from both these Authorities; and it is our Purpose to report the further Measures with which we have deemed it necessary to follow up the Proceedings, thus instituted.

Board of Customs,  
dated 21 Mar. 1836.  
Droos, 20 Apr. 1836.  
Com<sup>re</sup> for revising  
Customs, dated  
12th March 1836.  
Do. 23 April 1836.

3. The Board of Customs, Salt, and Opium, very shortly after the Proclamation issued for discontinuing the internal Custom Houses of the Bengal Presidency, brought to the Notice of the Governor of Bengal the Predicament in which the Town Duties were placed by this Measure at the principal Cities where Custom Houses had before existed. These Duties had been mainly levied through the same Establishments as the Transit Duties, and the Levy could not be maintained if all the Chokies surrounding the Cities were at once abandoned. Thus the entire Expense of these Establishments would have to be incurred as a Charge upon the Town Duties Collections, reducing the Amount realized in some Places by near Fifty per Cent.; and the Relief to the Public from the Abolition of the Transit Duties would be very incomplete, if every Article of Merchandize were still left subject to Detention and Search at the Outside of the great Marts of Commerce, for Assurance that Goods subject to Town Duty were not included in the Package.

Board of Customs,  
10th March 1836.  
Do. 11th March.  
Do. 15th March.  
Do. 16th March.  
Do. 22d March.  
Do. 30th April.  
To Do. 11th May  
1836.

4. The Right Honourable the Governor of Bengal laid these Reports before us, and in his Capacity of Governor General recorded a Minute in which his Lordship brought under our Consideration, as well the Expediency of relinquishing the Levy of Town Duties consequently upon the Abolition of the Transit Duties, as the Suggestions of the Committee sitting upon the Customs Laws and of the Board of Customs of the Bengal Presidency for supplying the Amount of Revenue lost by these Measures.

14th April 1836.

5. We beg to draw the particular Attention of your Honourable Court to the Views and Principles explained at length in this Minute. His Lordship, estimating the Loss by the Abolition of both Transit and Town Duties in Bengal and the Western Provinces at Thirteen Lacs of Rupees (13,00,000) and adding another Lac (1,00,000) for the necessary Increase of the Sea Customs Establishment, stated his Opinion that the Government ought to be satisfied with such a direct Increase of the Duties upon Sea borne Commerce as might be estimated to yield Half the Amount, and that an Augmentation of Duties beyond this Amount would be injurious, as well to domestic Industry as to external Commerce. His Lordship accordingly stated, that he had entered upon a Revision of the existing Tariff, recurring to the Opinions of all the public Officers or Members of the Mercantile Community whom he considered to be best informed on the Subject, in order to prepare a new Scale of Duties calculated to yield the Increase required; that he had caused a Draft of Act to be prepared by the Officers of the Department, to give Effect to his Views; and, laying it before the Board with a Recommendation that it should be transferred to the Legislative Department, to be passed in due Form, his Lordship submitted the following Three Propositions:

- 1st. That the Town Duties in the Lower and Western Provinces of the Bengal Presidency should be abolished from the 1st May 1836.
- 2d. That the Scheme he had proposed for improved Custom Laws, and for a revised Sea Tariff of this Presidency, should be adopted, and Effect be given to the new Tariff from the 1st of July.
- 3d. That the Committee for revising the Custom Laws of all the Presidencies should be directed immediately to consider how far the new Tariff was applicable to the Seaborne Commerce of Madras and Bombay, and to report on that Subject, as well as on the best Means of abolishing eventually the Transit and Town Duties of those Presidencies, either separately or by a general Measure.

6. We entirely approved and concurred in the Scheme recommended to our Consideration by the Right Honourable the Governor General, and adopted the Measures suggested by his Lordship. In a Special Gazette of this Presidency, published on the 27th April 1836, your Honourable Court will have seen the first Draft of Act as adopted and published by the Legislative Council. It varies in a very slight Degree from the Draft prepared in this Department; but the Preamble of the Draft was published in that Department as a Resolution

To Board of Customs, 20 Apr. 1836.  
To Committee for revising Customs, 27th April 1836.

President of the Bengal Chamber of Commerce, dated 12th March 1836.

Secy Bengal Chamber of Commerce, dated 9th April 1836.

To Do. 13th Do.

Extracts Legial. Dep., 23d and 30th May.

Do. 30th May Do., No 9.

of the Government preliminary to the Publication of the Draft, and not to form Part of the Act; the Date also fixed for the new Schedule of Duties to take effect was the 1st of June, anticipating by One Month the Period originally suggested by the Governor General. In the same Gazette the Order was published for discontinuing the Levy of Town Duties from the 1st of May; and Orders were issued to the Board of Customs, and to the Committee for revising the Customs Laws, to give Effect to the other Suggestions contained in his Lordship's Minute.

7. Your Honourable Court will perceive from the Gazette above referred to, that the first Meeting of the Council of the 21st of May was fixed for the Second Reading of this Draft. In this Interval the Chamber of Commerce of Calcutta addressed us, submitting several Propositions which seemed to us to be deserving of Consideration. There appeared also to be Reason to include in the Act Provisions more in detail than were at first thought necessary for enforcing the new preventive System, based on the placing of Tide Waiters on every Vessel trading in the Port, and on the Enforcement of the Production of correct Manifests. A revised Draft was accordingly prepared, containing additional Sections framed with this View. The Governor General also, acceding to the Representations of the Chamber of Commerce, caused several Alterations to be introduced into the Schedule of Duties both on Imports and Exports by Sea; and his Lordship's Views upon this Subject being generally adopted by us, the revised Draft was transferred to the Legislative Department, and published again for general Information in the Calcutta Gazette of 25th of May.

8. We beg to refer your Honourable Court to the Letter addressed to the Chamber of Commerce, under our Orders, from the Legislative Department, Copy of which forms No. 57. of the Collection, for a full Explanation of the Principles upon which the Alterations referred to were made in the Schedules of Duties. It would lead to great Length were we to explain our Views in regard to each Item in this Despatch.

9. The Act, as thus amended, was finally passed by us on the 30th ultimo.

Board of Customs, dated 28th March 1836.  
Do. 21st and 22d April 1836.  
To Do. 18th May 1836.

10. The Board of Customs, Salt, and Opium, in preparation for the Introduction of the new System prescribed by this Act, applied to the Governor of Bengal for a large additional Establishment of Tide Waiters and Inspectors, with a general Superintendent, as noted in the Margin.

Board of Customs, dated 27th May. Orders to Ditto, 30th May, Nos 300 and 302.

11. The Governor of Bengal having laid this Application before us, we sanctioned the proposed Establishments; and further, in order to give effect to the new System, the Governor of Bengal gave Notice in the Gazette that Kedgerree was the Station in the River Hooghly beyond which no Vessel should pass until its Manifest should have been duly forwarded to Calcutta.

10 Tide Waiters	-	a' 100	1,000
10 Ditto	-	a' 150	1,500
10 Ditto	-	a' 200	2,000
Ditto, contingt	-	a' 100	500
			<hr/>
			5,000 x 12 = per Annum 60,000

<i>Inspectors.</i>			
1 Head Inspector	-	-	800
5 Subordinate Do.	-	a' 400	2,000
6 Boats	-	a' 80	480
1 Writer	-	a' 30	30
1 Jemadar	-	a' 10	10
24 Peons	-	a' 4	96

3,416 x 12 = per Annum 40,992

*Dhonce Establishment at Beebee Ross Ghaut.*

1 Tide Waiter	-	-	250
1 Ditto	-	-	150
2 Mohururs	-	a' 12	24
1 Jemadar	-	-	8
3 Girdwar Boats	-	21/8	64/8
2 Weighmen	-	6	12
10 Peons	-	4	40
House Rent	-	-	100

648/8 x 12 = per Annum 7,782

*Office Export Department.*

1 Christian Writer	-	-	50
1 Calculator	-	-	20
1 Duty Bill Writer	-	-	25
1 Native Writer	-	-	20

115 x 12 = per Annum 1,380

*Apprauser's Department.*

2 Assistants	-	a' 150	300
3 Native Appraisers	-	a' 25	75
3 Calculators	-	a' 20	60
Increase to Messrs. Campbell and Hornett	-	-	125

560 x 12 = per Annum 6,720

In addition to the above, the following Establishment was sanctioned for Kedgerree, viz.

4 Tide Waiters	-	a' 180	720
4 Boats	-	a' 80	320
4 Peons	-	a' 5	20

1,080 x 12 = per Annum 12,720

10 'Tha

12. The Honourable Mr. Ross has recorded a Minute, dated the 23d May last, Copy of which will be found in the accompanying Papers, explaining his Views on the Subject of the Measures we have reported. We do not deem it necessary to recapitulate the Sentiments of our Colleague, but shall merely notice in this Place, that it is his Opinion that the Deficiency of Revenue from abandoning Transit and Town Duties will be more than compensated by the Improvement effected on the external Frontier Line of the Jumna, besides which the Government had, through the Decease of the Begum Sombre, and the Lapse of other Jagheers, come into possession of Revenue exceeding greatly the Amount sacrificed, and the Sketch Estimates, so far as they have been prepared, show that our Finances are in so flourishing a Condition as to warrant some Sacrifice for a great public Object such as that contemplated by the Abolition of these Duties.

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13. It only remains to mention, that with reference to the Article Cotton which your Honourable Court will perceive stands in the new Schedule taxed at Five (5) per Cent. only, when exported elsewhere than to Europe or America, but to which we have left the Benefit of a Credit upon Export to China, &c., for Rowannah Duties levied on the Frontier, and an entire Drawback of these Duties upon Export to Europe, &c., we have called upon the Lieutenant Governor of the Western Provinces to report specifically upon the Taxation to which it is subjected, and the Productions of what Territories come to Calcutta free of Duty, under the Rules now in force in that Division of our Territory.

To Secy to Lieut.  
Gov. N. W. P.,  
25th May 1836.

14. It is our Intention, upon receiving this Report, to take into consideration the Recommendation of the Committee for revising the Custom Laws, which is supported by the Application of the Chamber of Commerce, that the Grant of Drawback of Rowannah Duty, and the Allowance of Credit for any such Duty levied in the Interior, should be wholly discontinued, and the Export be left free, whether the Article be conveyed to Europe or elsewhere.

Committee re-  
vising Customs,  
19th May 1836.  
Secy Chamber  
of Commerce,  
19th May 1836.

15. The Chamber of Commerce, in their Application before mentioned, asked for a Reduction of the Export Duty upon Cotton when conveyed to China from Five (5) to Three (3) per Cent., leaving it to go free to Europe, &c., as at present. They have expressed their perfect Readiness to forego the Benefit of Drawback or of other Credit on account of Rowannah Duties, in case either of these Propositions should be acceded to.

16. We shall hereafter have to report to your Honourable Court the Result of our final Deliberations in respect to the Footing on which this Article is to be permanently placed in the Tariff of Export Duties. In like Manner we shall lay before your Honourable Court, in a separate Despatch, any Steps which we may take towards relieving the other Presidencies from the burdensome System of Town and Transit Duties to which they are now subject, and for revising the Sea Tariffs of those Presidencies:

We have, &c.  
(Signed)

AUCKLAND.  
H. FANE.  
A. ROSS.  
W. MORISON.  
H. SHAKESPEAR.

No. 5.

No. 5.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

Separate Department, 19th October (No. 6.) 1836.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 19th October 1836.

In the last Paragraph of our Letter of this Department (No. 4.), dated 6th July last, we promised to report to your Honourable Court the Result of our final Deliberations in respect to the Footing on which we might determine to

place Cotton in the Tariff of Export Duties of this Presidency, and likewise the Steps we might resolve to take towards relieving the Three Presidencies from the Burden of their Systems of Town and Transit Duties, and for revising the Sea Tariffs of those Presidencies.

2. We now propose to redeem this Promise, by reporting our further Proceedings in connexion with these Subjects.

3. First, with respect to Cotton. The Question we stated to your Honourable Court to be reserved for further Information from the Lieutenant Governor of the Western Provinces was the following :—Whether, in lieu of the Provision of the existing Bengal Tariff under which Cotton is subject to an Export Duty of Five per Cent. when carried elsewhere than to Europe and America, to which Countries it goes free, and Credit or Drawback is allowed in Adjustment of this Duty for any Transit Duty levied in the Western Provinces, a free Export to all Places (China included) should be allowed, the Government retaining the entire Transit Duty.

4. Your Honourable Court will have seen, that before determining this Question we required to be informed of the existing Practice in respect to the Levy of Transit Duty in the Western Provinces, and, in particular, whether the Navigation of the Ganges and Jumna Rivers was free, and the Productions of what Tracts of Country were subjected to Duty or exempt therefrom.

5. The Reply to this Inquiry will be found in the Letter of Mr. Secretary Macswewn, referred to in the Margin. We were informed that the Trade of the Ganges and Jumna was free, and Boats laden with Cotton might proceed down either River, without being required to show Rowannahs, the Frontier Line to the West and South of the Jumna, and at some Distance inland from it, being the Barrier at which Duty on this Article was taken. At present, however, the Line is intercepted in Two Parts by the Territories of the Jaloun and Baonee Chiefs, so that Chokies on the River upon the Frontiers of both Territories were still of necessity kept up, and at these Boats were stopped and examined; but the Lieutenant Governor had commenced a Negotiation to obtain the Completion of the inland Line, in order that the Navigation of the Jumna, like that of the Ganges, might be left entirely free. When this System should be completed, Cotton of the Doab, and of all the Territory within the Line, including Oude (where however, very little is produced), would proceed to Calcutta for Export free of Duty; while that of Bundelcund, the Nerbudda Territory, and all the independent Country of Malwa, would, besides the Disadvantage of Land Carriage, be subjected to the Duty of Five per Cent. on crossing the Land Frontier Barrier Line.

6. The Lieutenant Governor, deeming this an inequitable Method of Taxation, recommended to us that the Levy of Transit Duty on Cotton should be transferred to the Second Barrier Line established for the Levy of the extra Duty on Salt imported into the Benares Province. This Line, crossing the Ganges a little above Mirzapore, would impose the Tax equally on all Cotton carried by the River either for Sea Export or for Consumption in Bengal; and if this Proposition were adopted, the Lieutenant Governor recommended that free Export of the Article without Drawback, whithersoever carried, should be allowed at Calcutta.

7. The above Recommendations originated with the Western Board of Revenue, who, in support of their View, submitted a Statement of the Duties realized upon Cotton for the Three Years 1833-34, 1834-35, and 1835-36, showing a Deficit in the last Year of the Series compared with that which preceded it, which was ascribable in part to the Change of System.

8. Upon a Review of the Report and Papers thus submitted to us, Mr. Ross recorded a Minute, stating that he was averse to the Adoption of the Scheme recommended, as he doubted whether it would be attended with any financial Advantage, and deemed it a Step back towards a Re-establishment of the System of Inland Duties, and of all the Obstructions to Commerce and to the Development of the Resources of the Country, which had lately been removed.

9. We did not feel prepared to determine upon any Change of the existing System under which Cotton is charged with Transit Duty at the Frontier

Chokies



Chokies, or the Western Provinces, not being satisfied that the proposed measure could be adopted without aggravating the present Evil of a partial Pressure upon some British Districts and of Advantages equally partial to others. We therefore preferred to wait until there should have been Time to ascertain more exactly the Effect and Bearing of the existing Rules, and to judge whether, through the Chokies established in the Land Frontier only, without the Check of Examination at Custom Houses on the Line of River Navigation, the Article could be subjected to the Impost established, so as to yield an equal Revenue to that realized upon it heretofore under a System of general Transit Duties enforced by River as well as by Land Chokies.

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and  
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10. In the meantime we desired the Lieutenant Governor not to remit his Endeavours to procure the complete Establishment of the Land Frontier Line so as to cut off the Access afforded to the Jumna through the independent Territories of Jaloun and Baonce.

11. We have thus determined, for the present, to make no Alteration of the Tariff Duty upon Cotton as enacted for this Presidency by Act XIV. of this Year.

12. With respect to the other great Questions reserved, viz., whether to extend the Bengal Tariff to the Presidencies of Madras and Bombay, and to give to them the Benefit of a similar Abolition of Inland Transit and Town Duties, we beg to refer your Honourable Court to the Report on this Subject from the Committee for revising the Customs and Post Office Laws, and to the Minutes recorded by the Governor General and by the other Members of the Government, explaining the Views they respectively took upon the Subject. A Note was also laid before us by the Secretary in this Department, pointing our Attention to some Circumstances which had been suggested by an Examination of the Estimates and Papers submitted by the Committee.

Report No. V,  
29th June 1836  
and Governor  
General's Minute  
22d July 1836.

13. Your Honourable Court will perceive that the Majority of the Council were of opinion that the Sacrifice of Revenue estimated by the Committee as likely to attend both Measures was too considerable for us to determine upon their Adoption without previous Reference to your Honourable Court. We are agreed in opinion that the Assimilation of the System of Duties throughout India would be attended with the most important Benefits to the Commerce and productive Powers of the entire British Indian Territory, and we feel strongly the Evils pointed out to us in the Reports of the Committee as attending the irregular Systems of both Madras and Bombay, and more especially the very injurious Methods resorted to in realizing the Revenue derived from these Sources. We trust your Honourable Court, when fully informed of the real Character of the Taxation prevailing in the Interior of both the other Presidencies, will be sensible of the Necessity of some considerable Change, and will be disposed to enlarge the Discretion left to us in respect to the Abandonment of existing Sources of the Public Income, and to approve such partial Measures, not involving any extensive Sacrifice of Income, or likely to interfere with other financial Arrangements, as in the meantime we may be led to adopt.

14. We solicit the early Attention of your Honourable Court to this important Subject; and, pending the Reference to you for Sanction to Measures of a more decided Character, we have instructed the Committee to ascertain if any thing can be done at the other Presidencies, in the Way of gradual Relief and Assimilation, without much Sacrifice.

31st August 1836

15. We observed to the Committee that the Assimilation of the Tariffs of the other Presidencies upon Seaborne Commerce was of a secondary Importance to granting Relief to the Trade and Industry of the Interior from the very burdensome and oppressive Taxation to which these are subject in both the Madras and Bombay Presidencies; and that although this Relief could not be given wholly, yet it seemed to us that it might be so partially and gradually, as Substitutes were found for the Items of Revenue relinquished, or as Improvement might show the Possibility of proceeding further. The Assimilation of the Sea Tariffs ought to be regarded only as, through the partial Adoption of that Part of the Scheme which related to the Commerce with Europe and America, a Means might be found of improving the Revenue, and



so of providing a Substitute for more injurious Items of either Sea or Inland Duties to be relinquished.

16. In this View we instructed the Committee immediately to proceed to classify all existing Imposts, so far as they had fallen under their Examination, showing their Produce, and in what respects they were injurious to the Country, and by what Means any great Evils attending them respectively would be remedied or mitigated, and which should first be operated upon.

17. The Committee were further desired to consider what Substitutes could be provided so as to admit of a partial Commencement with the Work of Remission, at the Madras Presidency in particular.

18. We directed the existing Imposts to be distinguished in the Classification, as whether of the Description of Town Duty, or special Cesses for municipal Purposes, or a local Consumption Duty, or a Duty on general Commerce, that is, on the Transit of Goods of a Description used in that Commerce. We also required it to be shown whether the Duty was of uniform Burden, or one that bore legally more injuriously than elsewhere; and we required figured Statements to be furnished of the Effect of any Equalization that might be recommended. And as an unavoidable Delay might occur before the general Classification and Report above required could be completed, we directed the Committee to furnish an early separate Report on the Expediency of at once exempting Cotton from Inland Duty at Madras, in like Mauner as has been done at Bombay, and of the Loss of Revenue which would be occasioned by such a Measure.

19. The above Instructions applied both to Madras and Bombay; but in respect to the latter Presidency, as there is the Expectation that a Substitute will be found in a new Scheme of Salt Duties for much of oppressive Taxation requiring to be abandoned, the Revision may be carried further, and at an earlier Period, than at Madras, into the Tariffs, both of Sea and Land Customs. We however expressed our Wish that municipal Cesses levied for particular Purposes, and the Town Duties of large Cities, particularly of those which, like Soorut and Baroach, required special Measures involving much Expense for their Protection, should be considered and exhibited separately, and placed at the Bottom of the Scale as the last to be sacrificed. In respect to these, all that appeared to be necessary was, to see that the Duties were not overburdensome, and to reduce and equalize any that might be thought so.

20. We desired, in conformity with the Suggestion contained in Colonel Morison's Minute, that the Committee should further consider whether it might not in some Cases be advantageous to apply this System of gradual Relief locally by Districts, in preference to doing it by Articles and Items of Taxation of general Bearing, and particularly as to whether the Duties on Grain exported from the Northern Concan should not in Fairness be kept equal with those levied in Canara.

21. We have furnished the Governments of Madras and Bombay with Copies of our Instructions to the Committee, as also of such Parts of the Reports and Papers as related to them respectively; and we desired the Committee to communicate with those Governments, and pay Deference to their Opinion in respect to the Classification of Duties ordered. We shall report to your Honourable Court our future Proceedings on this Subject as Occasion may require. In the meantime we submit, for the Satisfaction of your Honourable Court, a Statement\* of the Collections realized at the Custom House of Calcutta, under Act XIV. of this Year, from the 1st of June to the 30th ultimo, compared with the Receipts of the same Months of the preceding Year at the same Custom House under every Head of Collection, from which your Honourable Court will perceive that our Estimate of the Effect of the Changes introduced by that Act is likely to be fully realized.

We have, &c.,

(signed)

AUCKLAND.

A. ROSS.

MORISON.

H. SHAKESPEAR.

\* See Page 61.

STATEMENT showing the AMOUNT of CUSTOMS collected at the CALCUTTA GOVERNMENT CUSTOM HOUSE during the Months of June, July, August, and September 1836, compared with the Amount realized in the Months of June, July, August, and September 1835.

	Amount collected in June 1836.	Amount collected in July 1836.	Amount collected in August 1836.	Amount collected in September 1836.	Total of June, July, August, and Sept. 1836.	Amount collected in June 1835.	Amount collected in July 1835.	Amount collected in August 1835.	Amount collected in September 1835.	Total of June, July, August, and Sept. 1835.
<b>ON IMPORTS BY SEA:</b>										
British Imports	R. A. P. 83,434 14 3	R. A. P. 95,042 14 0	R. A. P. 96,467 8 9	R. A. P. 65,180 14 6	R. A. P. 3,40,126 3 6	R. A. P. 45,893 0 3	R. A. P. 67,198 8 9	R. A. P. 65,673 2 6	R. A. P. 37,883 12 3	R. A. P. 3,16,648 7 9
Foreign Imports	R. A. P. 493 0 3	R. A. P. 6,749 2 3	R. A. P. 4,825 6 6	R. A. P. 15,172 11 3	R. A. P. 97,240 4 3	R. A. P. 4,896 12 9	R. A. P. 1,889 10 5	R. A. P. 3,308 15 8	R. A. P. 33,065 4 0	R. A. P. 43,660 10 8
<b>ON EXPORTS BY SEA:</b>										
British Exports	R. A. P. 46,806 4 9	R. A. P. 94,185 10 6	R. A. P. 47,491 7 6	R. A. P. 53,604 8 4	R. A. P. 1,81,977 15 0	R. A. P. 4,635 4 9	R. A. P. 5,522 1 7	R. A. P. 3,831 3 9	R. A. P. 7,541 2 8	R. A. P. 21,529 12 9
Foreign Exports	R. A. P. 7,915 10 0	R. A. P. 5,120 6 9	R. A. P. 9,399 14 3	R. A. P. 13,567 15 3	R. A. P. 36,003 14 3	R. A. P. 1,905 12 9	R. A. P. 3,114 1 1	R. A. P. 2,579 4 3	R. A. P. 6,576 7 2	R. A. P. 14,175 9 3
<b>ON INLAND CUSTOMS:</b>										
Import Government Customs	-	-	-	-	-	14,567 7 9	12,863 9 10	16,075 5 4	17,864 3 5	61,970 10 4
Export Government Customs	-	-	-	-	-	7,629 8 6	5,816 7 2	6,526 3 6	5,548 11 9	25,655 14 11
Town Duty by Land	-	-	-	-	-	3,618 6 8	18,183 5 10	16,513 5 1	14,017 1 4	52,332 2 11
Total, Company's B <sup>ts</sup> .	1,98,649 13 3	1,44,048 1 6	1,56,124 5 0	1,47,526 1 8	5,95,348 5 8	83,146 5 5	1,14,587 12 8	1,15,007 7 11	1,22,491 10 7	4,35,373 4 7
<b>ON SALT:</b>										
British Imports	43,873 1 6	75,058 12 0	1,01,472 5 9	98,046 0 0	3,18,450 3 3	37,655 10 11	1,83,900 3 9	10,373 12 6	41,264 0 0	2,73,193.11 2
Foreign Imports	-	-	-	4,875 0 0	4,875 0 0	-	-	-	-	-
Grand Total, Company's B <sup>ts</sup> .	1,82,522 14 9	2,16,106 13 6	2,59,596 10 9	2,50,447 1 3	9,06,673 2 3	1,20,802 0 4	2,98,488 0 5	1,25,389 4 5	1,63,755.10 7	7,08,566 15 9

Extract SEPARATE LETTER from INDIA, dated 4th January (No. 1.) 1837.

Para. 1 A. On the 19th of October last we reported to your Honourable Court the Resolution we had come to in respect to the Customs Duty Systems in force at the Presidencies of Madras and Bombay, and pointed out, that although the Inland Systems there appeared to us to be more oppressive and injurious, both in the Rates of Impost and in the Manner of levying them, than the Inland Duty System of Bengal, which had been abolished, we were nevertheless deterred by the large Sacrifice of Revenue that would result from granting the full Relief we desired by altogether abolishing the Inland Duties of both Presidencies.

2. We accordingly solicited the Sanction of your Honourable Court to our taking more decided Measures; and in the meantime we directed the Customs Committee still sitting at this Presidency to consider in detail, in Communication with the Government of those Presidencies, the Measures of partial Relief or Modification that could be adopted under this View immediately on the Receipt of your Orders. For the Particulars of our Instructions to the Committee we beg to refer your Honourable Court to the Despatch we have cited above, which explains them at length. It is our Duty and our Object, at present, to state the Plans that have been laid before us by the Committee under these Orders, in the Hope that the Knowledge of them will assist your Honourable Court in determining whether to accede to our Request, that you will extend the Limits of the Discretion we have conceived ourselves to possess in respect to the Relinquishment of any of the Public Resources.

3. The Committee first submitted to us a Copy of a Letter they had addressed to the Government of Bombay on the 2d of November, on the Subject of the Salt Duties of that Presidency. In this the Committee stated that they considered Salt to be the Item whence the greater Portion of Equivalent for the Transit Duties proposed to be abandoned might most readily be found. They proposed the Adoption of the new Indian Maund for all Salt Transactions, and to fix the Duty on Salt in all the Districts of Bombay at the highest Rate likely to ensure a full Equivalent for Transit Duties to be abolished. This Rate they stated at Eight Annas a Maund. They observed that in Bengal proper and Behar the Rate of Impost was about Three Rupees; in the Central Provinces of this Presidency, Two Rupees; in the Western Provinces, One Rupee; and in Madras, from Twelve Annas to One Rupee per Maund. The gross Revenue that would be realized at Bombay by a Duty of Eight Annas might be estimated at Ten Lacs, but from this must be deducted a large Sum for preventive Establishment. The Committee recommended that the Bombay Government should retire from all Manufacture, but that the Salt should not be removed from the Places of Production till the Duty of Eight Annas was paid. The same Rate of Duty should be levied on Salt, wherever manufactured, or whencesoever imported. The Committee proposed to leave all Details to the Government of Bombay, but trusted that Measures might be adopted for carrying the Plan into effect at an early Date.

4. When this Scheme was laid before us it was pointed out that the Committee appeared to act under the Impression that the Government had enjoined upon them the finding a full Equivalent for all Transit and other Duties to be relinquished, as a Preliminary to the Adoption of Measures for correcting the most injurious Parts of the existing System. The Committee were set right upon this Point, and we explained also to the Bombay Government that we had no Intention to delay the Reforms so urgently required, for the finding of this full Equivalent.

5. The Right Honourable the Governor in Council of Bombay will have reported the Measures he was induced of his own Authority to adopt while we had the Subject under our Consideration, and the Orders we addressed to that Government in consequence. These Measures extended to the immediate Abolition of all Transit Duties in the Concan, but it is our present Purpose rather to explain the Schemes laid before us by the Committee, and the Proceedings which their Proceedings have been brought, than to refer to the Acts and Proceedings of the Government of Bombay.

6. Shortly after the Scheme of revised Bombay Salt Duties had been laid before us, we received a further Report from the Committee, containing another Letter addressed by them to the Government of Bombay, dated 15th November, explaining at length their Views in respect to the obnoxious Items of Inland and Sea Customs Duties. We were happy to perceive from this that we had erred in supposing they intended to suspend their Revision of these Duties until the Equivalent was found in the Establishment of Salt Duties for what they might propose to abandon.

7. The Committee conceived that the Instructions they had received required that the Bombay and Guzerat Town Duties should for the present be retained. They estimated the Inland Duties of the Deccan and Concan at 10½ Lacs gross, and of Guzerat at less than 3½ Lacs gross, inclusive of Town Duties above mentioned, as also of the Ahmedabad and Gogo Wall Funds, which were about Half a Lac more, raised and expended for a special Object. The Deccan Town Duties they stated could not be ascertained; but they suggested that their Abolition might be made the Basis of an Engagement with the Townspeople for the Formation of municipal Taxes, respecting the Mode of effecting which the Committee offered no Opinion.

8. The Charges on Land Customs could not be accurately ascertained; but these would not all cease, even were the Duties abolished, for several Items were Compensations and Pensions for the Continuance of which the Faith of Government was pledged.

9. The Committee estimated the Net Land Customs, excepting Guzerat, at Nine Lacs of Rupees, for which the new Salt Duties were estimated to yield nearly an Equivalent, independent of the Results which must arise from increasing Prosperity. They recommended that the Salt Duties should be forthwith fixed at Eight Annas provided such an Imposition were simultaneous with the Abolition of Transit Duties.

10. The Guzerat Land Duties remained to be provided for. The Committee submitted, that Import Duties should be levied in this Province, as, per Schedule A. Act XIV. of 1836, established in Bengal. These Duties, if the existing Drawback System were retained, were estimated to yield an Increase on Sea Customs at Bombay of 2,43,212 Rupees, to meet the Guzerat Deficit of 3,25,000 Rupees. The Estimate was framed and Statements submitted by Mr. Bruce, Collector of Customs at Bombay, excluding Cotton, Spirits, and Tobacco. The first would still pay its Duty in Export at subordinate Ports; the other Two are subjected to heavy special Duties which it is desirable to retain. The above Calculations the Committee stated were of gross Revenue, excluding Drawback. The Bonding System recently enacted they considered to be a Measure of general Benefit to the Empire at large, the Results of which ought not to be taken into present Account.

11. The Committee next proceeded to treat of the subordinate Ports of the Bombay Presidency, and proposed the Extinguishment of the obnoxious Double Duties now levied at those Ports. As this Measure would however be attended with a Sacrifice of a very considerable Revenue, the Committee proposed to meet it by raising the Duty on all Exports to Five per Cent., and by raising the Import Duty on unenumerated Articles of the Bengal Tariff from Three and a Half to Five per Cent., whether from England or elsewhere.

12. The foregoing, it was estimated, would increase the Export Customs by an Amount varying from Half per Cent. at some Ports to Two and a Half at others, would add One and a Half per Cent. to unenumerated Imports at Bombay and its Subordinates, and produce about Two Lacs of Rupees.

13. The Committee thought the Loss from equalizing the oppressive Duties in the North Concan ought not to be set against the foregoing Surplus, as the Equity of such Equalization had been forcibly pointed out by Government as a separate Measure of Relief.

14. Lastly, the Committee proposed the Rate on Grain to be Five per Cent. on Export. This, although higher than existing Rates in Bengal and Madras, is lower than that now existing in Bombay, and lower than that formerly levied

at a Rate than 1  
made the Means of compensating for the Abolition

ies.

15. The Committee, in a subsequent Letter to Schedules, A. and B., of the Bengal Tariff, with the Amendments above proposed in Red Ink, as illustrative of the Nature and Extent of Alterations required. The Committee stated, that by rating the General Duties on the ad valorem Principle they had followed the existing Bombay System, and that the Conversion of the Per-centage Duties into fixed Rates on Quantity would be practicable, if required, after the local Tariff Valuation should be carefully revised.

16. This Scheme has been forwarded to Bombay, and we are waiting to learn the Opinion of the Right Honourable the Governor in Council on the several Parts of it, before taking any further Steps in respect to the Customs Duties of the Bombay Presidency.

17. We now proceed to explain the Plan that has been submitted to us by the Committee for extending similar Relief to the Madras Presidency, where the Inland Duty System is the most burdensome of all.

18. In a Special Report, dated November 30th, and numbered VI., the Committee submitted, that in consequence of the several Inland Customs being almost always farmed in One Lease, no Classification of Duties, inclusive of Value, as required by Government could be framed, on which the slightest Dependence could be placed. The Madras Customs might however be classed under the Heads of :

1. Sea Duties.
2. Inland Five per Cent. Duties.
3. Madras Town Duty of Eight per Cent.
4. Special Town Duty of from Fifty to 100 per Cent. on Betel Leaf, Tobacco, Gangah, Bang, and Opium.
5. Special Sea Duties and Howlut Duties in Malabar and Canara.
6. Three per Cent. Duty on Export of Grain by Land into Foreign Native States.
7. Eight per Cent. Duty on Cotton and Cotton Thread exported by Land into Foreign Native States.
8. Sixteen per Cent. Duty on Export or Import at Frontiers of Foreign European Settlements.

2. Of these the General Inland Duty of Five per Cent. is by far the most objectionable.

3. The Town Duties the Committee also considered objectionable, and not proper to be retained, after the Transit Duties should be abolished. The Duty on Betel Leaf and Tobacco might possibly be commuted for a higher Crop Assessment.

4. The Howlut Duties in Canara and Malabar are heavy, and ought to be abolished. The Export Duties on Grain, Cotton, and Cotton Tread should also follow the Fate of the Transit Duties, whenever these latter are abolished.

5. The Duties on the Frontiers of Foreign European Settlements might be continued.

6. Of the Two Modes of affording Relief, by Districts or by Articles, the former was considered by the Committee to be by far the most advisable in every respect.

7. They proposed to commence with the Four Districts North of the Kistnah ; Masulipatam, Rajahmundry, Vizagapatam, and Ganjam. The net Land Customs of these Districts (Town Duties 4,200 Rupees inclusive) are something less than Three and a Half Lacs, and the Net Sea Customs about 33,000 Rupees ; making a Total of 3,81,000 Rupees. Some Portion of the Land Customs might be realized as Sea Duties, and by abolishing the former the Loss is estimated at an Amount not exceeding 3,20,000 Rupees. In this is not included any Revenue from Collections on the Hyderabad Frontier, the Expediency of retaining a Frontier Establishment in that Quarter not being as yet decided.

8. For the above Loss the Committee stated that they were unable to propose an Equivalent, beyond that naturally arising from increased Stimulus to Trade and Agriculture. They have proposed to continue the existing Sea Customs at Madras for the present, as the same is above the Bengal and Bombay Scale; and as the Application of the Bengal Tariff on free Articles and Piece Goods at Madras was estimated to fall short of 12,000 Rupees, and the One per Cent. additional on unenumerated Articles not to realize above 12,000 Rupees more, making a Total of 24,000 Rupees per Annum only, they considered that the Introduction of these Portions of the Bengal Tariff, without a general Reform, would create a Dissatisfaction far outweighing any fiscal Benefits to be expected from the Measure.

9. If financial Considerations should admit of further Reduction, the Committee suggested that Canara and Malabar should be next relieved. The net Inland Customs of Canara are now 1,98,000 Rupees. By removing the Frontier Chokies towards Mysore the Loss is estimated at 1,30,000 Rupees. The Net Inland Customs of Malabar are 1,23,000, almost all of which is collected at the Frontier Chokies of Coimbatore. By abolishing these the Loss in Malabar will be about a Lac of Rupees, that for Canara and Malabar 2,30,000 Rupees, making a Grand Total for the Six Districts relieved, supposing the Measure to be so extended, of about Five and a Half Lacs.

10. But the Committee observed, that to complete the Work of Relief on the Western Coast, Tinnevely should also be included in the Measure. The Inland Duties of this District however, yield a net Amount of 2,33,000, and the Frontier Duty that might still be realized, if the most objectionable of the Transit Duties were abolished, was stated to be not easily ascertainable.

11. The Adoption of the foregoing Suggestions, it was observed, would

Gunttoor	-	48,789	
Nellore	-	193,507	
			1,42,296 R. of Madras.
Chingleput	-	67,301	
S. Arcot	-	1,72,653	
Tanjore	-	3,04,618	
Madras	-	3,22,466	
			8,67,038 S. of Madras.

Total Rupees 10,09,331

Mem. The Four Districts North of the Kistnah	-	3,20,000
Malabar and Canary	-	2,30,000
Tinnevely	-	2,30,000
Six Districts still unrelieved	-	10,40,000
		Total 18,80,000

leave Six Maritime Districts unrelieved, whose net Inland Customs are about Ten Lacs, as per Margin. If financial Considerations would admit of these Districts being also included in the Measure, the Arrangement connected with the similar Relief afforded in Bengal, and with the Measures suggested for Bombay, would complete the Relief of the whole Maritime Districts of India, and enable the Committee at once to remodel the Sea Custom Laws, an Object of great Importance, not only to secure Uniformity, but as the Means of possibly augmenting the Revenue.

19. We have still this Plan under Consideration, and have not determined how far to give our Sanction to the Principles on which it is framed or to the Details comprehended in it; we defer therefore to a future Period the Statement of our Views on the Subject of it.

20. The Reports and Correspondence, of which we have above conveyed to you a brief Abstract, are much too voluminous to be transmitted with the Copy of this Despatch, which we forward, via Bombay, by the Steamer Hugh Lindsay. But we have thought that by furnishing you through this Opportunity with the above Statement of the further Proceedings of the Committee for revising the Customs and Post Office Laws of India, we should place before you such an anticipated View of the Tendency and Character of these Measures as would be of material Assistance in enabling your Honourable Court to decide how far to give your Sanction to the Reforms contemplated, by granting to us the solicited Latitude of Discretion in respect to the Abandonment of Sources of Revenue which we may deem odious, oppressive, and injurious to the Degree to warrant and require their Discontinuance.

21. Before closing this Despatch we take the Opportunity to assure your Honourable Court that the Changes made by us in the Bengal Tariff have fully answered our Expectation, and through an Extension of the Commerce of the Port, which may however be only accidental and temporary, we have realized from Customs, from the 1st June, the Date when the new Tariff took effect, to the 31st December, a Sum considerably in excess of the increased Amount that

we estimated to be realized by the Customs of Calcutta, as compared with the Year 1834-35, which was that which furnished the Data for our Calculations, and much exceeding also the Receipt of 1835-36.

22. The following comparative Statement exhibits the Receipts under each Head for every Month from June to December. We exclude Salt from the Statement of Imports, because we consider the Duties realized upon that Article, though levied in the Form of Customs, to be a separate Asset of your Revenue Statement.

STATEMENT showing the AMOUNT of CUSTOMS actually collected at the CALCUTTA CUSTOM HOUSE on IMPORTS and EXPORTS by Sea, from the 1st of June to the 31st of December 1836, compared with the Amount of CUSTOMS realized during the corresponding Months of the Year 1835.

		Amount of Collections in 1835.		Amount of Collections in 1836.		* RESULT.				Net Increase.		
						Comparative Increase of Collections.		Comparative Decrease of Collections.				
		R.	A. P.	R.	A. P.	R.	A. P.	R.	A. P.	R.	A.	P.
JUNE	On British Imports	45,893	0 3	83,434	14 3	37,541	14 0	—	—			
	On Foreign Imports	4,896	19 9	493	0 3	—	—	4,403	12 6			
	On British Exports	4,653	4 9	46,806	4 9	42,153	0 0	—	—			
	On Foreign Exports	1,905	12 9	7,915	10 0	6,009	13 3	—	—			
	Total, Company's Rupees	57,348	14 6	1,48,649	13 3	85,704	11 3	4,403	12 6	81,300	14 9	
JULY	On British Imports	67,198	8 9	95,042	14 0	27,844	5 3	—	—			
	On Foreign Imports	1,889	10 5	6,749	2 3	4,859	7 10	—	—			
	On British Exports	5,522	1 7	34,135	10 6	28,613	8 11	—	—			
	On Foreign Exports	3,114	1 1	5,120	6 9	2,006	5 8	—	—			
	Total, Company's Rupees	77,724	5 10	1,41,048	1 6	63,323	11 8	—	—	63,323	11 8	
AUGUST	On British Imports	65,673	2 6	96,467	8 9	30,794	6 3	—	—			
	On Foreign Imports	3,608	15 6	4,825	6 6	1,016	7 0	—	—			
	On British Exports	3,831	3 9	47,431	7 6	43,600	3 9	—	—			
	On Foreign Exports	2,579	4 3	9,399	14 3	6,820	10 0	—	—			
	Total, Company's Rupees	75,891	10 0	1,58,124	5 0	82,231	11 0	—	—	82,231	11 0	
SEPTEMBER	On British Imports	37,883	12 3	65,180	14 6	27,297	2 3	—	—			
	On Foreign Imports	33,065	4 0	15,172	11 3	—	—	17,892	8 9			
	On British Exports	7,541	2 8	52,604	8 3	46,463	5 7	—	—			
	On Foreign Exports	6,576	7 2	13,567	15 3	6,991	8 1	—	—			
	Total, Company's Rupees	85,066	10 1	1,47,526	1 3	80,351	15 11	17,892	8 9	62,459	7 2	
OCTOBER	On British Imports	66,598	8 3	1,01,398	10 3	34,800	0 0	—	—			
	On Foreign Imports	25,521	5 10	26,470	2 3	948	12 5	—	—			
	On British Exports	2,285	10 8	43,779	6 0	41,493	11 4	—	—			
	On Foreign Exports	2,892	2 1	9,768	12 6	6,876	10 5	—	—			
	Total, Company's Rupees	97,297	10 10	1,81,416	15 0	84,119	2 2	—	—	84,119	2 2	
NOVEMBER	On British Imports	82,535	4 7	1,23,187	6 3	40,652	1 8	—	—			
	On Foreign Imports	24,277	3 2	89,121	13 0	64,844	9 10	—	—			
	On British Exports	4,014	12 6	95,287	7 0	91,272	10 6	—	—			
	On Foreign Exports	2,452	0 0	17,302	2 3	14,850	2 3	—	—			
	Total, Company's Rupees	1,13,279	4 3	3,24,898	12 6	2,11,619	8 3	—	—	2,11,619	8 3	
DECEMBER	On British Imports	71,766	10 11	1,24,156	3 0	52,389	8 1	—	—			
	On Foreign Imports	36,294	14 1	49,439	9 9	13,144	11 8	—	—			
	On British Exports	5,644	6 11	1,17,806	2 6	1,12,161	11 7	—	—			
	On Foreign Exports	16,128	1 4	68,712	8 0	52,584	6 8	—	—			
	Total, Company's Rupees	1,29,834	1 3	3,60,114	7 5	2,30,280	6 0	—	—	2,30,280	6 0	
Grand Total, Company's Rupees		636,443	8 9	14,51,778	7 9	8,37,631	4 3	22,296	5 3	8,15,334	13 0	



LETTER from the COURT of DIRECTORS to the GOVERNMENT of INDIA.

Separate Department, 7th June (No. 5.) 1837.

Revenue (Customs).

Our Governor General of India in Council,

London, 7th June 1837,

Public Letter, dated 2d Sept. 1835,

Paras. 204. to 213.

Separate Do., dated 2d March (No. 1) 1836.

Ditto, dated 2d — (No. 2.) —

Paras. 23. to 36.

Ditto, dated 6th July (No. 4.) —

the Districts subject to the Governments of Bengal and Agra, and the Enactment of Act XIV. of 1836, effecting various Alterations in the Rates of Duties levied upon Seaborne Commerce.

Para. 1. We now reply to the Letters and Paragraphs noted in the Margin, which bring to our Notice the Proceedings connected with the Abolition of the Transit and Town Duties throughout

2. That Portion of the Paragraphs under Reply which relates to the Post Office Arrangements will be noticed in the Public Department.

3. In consequence of a Resolution of the Supreme Government, passed in July 1834, a Committee was appointed, consisting of Civil Servants of all the Presidencies, for the Purpose of investigating and reporting upon the System in force for levying Export, Import, and Transit Duties under the Three "Presidencies." This Committee was composed of the following Gentlemen :

J. H. Crawford, Esq., Bombay, C. S.

W. H. Babington, Esq., Madras, C. S.

H. Borradaile, Esq., Bombay, C. S.

W. R. Young, Esq., Bengal, C. S.

} Ordinary  
Members.

G. J. Siddons, Esq., Bengal, C. S.

H. M. Parker, Esq., Bengal, C. S.

C. C. Trevelyan, Esq., Bengal, C. S.

} Honorary  
Members.

Mr. Parker was subsequently relieved from the Duties of the Committee as an Honorary Member in consequence of his Representation that the Weight of his official Occupations would prevent his devoting a sufficient Share of Attention to the Business.

4. To each of the Members from the Presidencies of Madras and Bombay an extra Salary of 1,000 Rupees per Month was assigned, and of 500 Rupees per Month to Lieutenant Taylor, who was appointed to act as Secretary to the Committee.

5. The First Meeting of the Committee was held at Calcutta in May 1835, and their First Report to Government, which contained a detailed View of the actual System under which the Customs, Transit, and Town Duties were levied in the several Presidencies, with an Outline of the Changes which had taken place since our Acquisition of the Territories composing them, was dated the 27th January 1836.

6. In the same Month the Supreme Government received Information that the Governor of Agra had abolished the Custom Houses of Bareilly, Futteghur, and Cawnpore, and subsequently those of Benares and Ghazee-pore, as well as the Chokies attached to the Allahabad Custom House. The Conduct of the Governor of Agra, in thus assuming the Right of summarily deciding a Question then under the anxious Consideration of the Council of India, has been already noticed in our Political Despatch of the 1st of February (No. 2.) 1837. It is here only necessary to advert to it in connexion with its Effects upon the Measures which were then under your Deliberation.

7. The Extinction of the internal Custom Houses of the Agra Presidency involved of course the virtual Abolition of the internal Customs which were levied by their Agency. It was apparent that a different System could not be allowed to prevail in Two Presidencies so closely connected as those of Bengal and Agra, and even then on the Point of being reunited. There



I.  
 he Government  
 of India  
 and  
 The Court of  
 Directors.  
 No. 7.

were thus only **Two Alternatives** for your Selection; either to rescind the Orders of the Governor of Agra and re-establish the abolished Custom Houses, or to pursue the same Course of Policy, by abolishing also the internal Custom Houses of the Bengal Presidency.

8. The first Course was open to serious Objections. It would have been manifestly unwise to restore a System which you were not fully determined to maintain, and unsettle the Minds of the People, by exhibiting so prominently a Want of Unity of Principle, or of Stability of Purpose, on the Part of their Rulers.

9. Under the embarrassing Circumstances in which you were placed, we think that you judged rightly in determining upon the Abolition of the Inland Custom Houses of Bengal. The Measure itself is in entire Accordance with our previously expressed Views on the Subject; and our only Regret is, that you were precipitated into its Adoption without having been enabled to form any available Plan for compensating the Loss of Revenue which was the necessary Consequence of the Relinquishment of the Transit Duties.

10. The Measure thus adopted was carried into effect by a public Notification, dated the 1st March 1836, and by a subsequent Notification, dated the 20th April, the Town Duties were also abolished from the 1st May 1836.

11. It was the Intention of the Committee to whom the general Question of Customs Duties had been referred to submit for your Approbation a Plan applicable to the Whole of the Territory under your Government, understanding, as they state in their Letter of the 12th March 1836, that they were bound by the Tenor of their Instructions "to regard the whole of India in the Light of One Empire, the Interests of all Parts of which were to be considered, not with the View of applying separate remedial Measures to each, and of leaving the Line of Demarcation, which partitions each Presidency into a distinct Country whose fiscal System has Reference to itself alone, as strongly defined as ever, but with the Intent of blending and reconciling them, so as, if possible, to reduce the Custom Laws of all the Presidencies into something like Simplicity and Uniformity, without losing Sight of the financial Interest of the State."

12. The Reports of the Committee, embodying the Measure by which these desirable Objects were to be effected, have not yet been laid before us. Those Measures are however further indicated in another Passage of the same Letter as including the Abolition of the internal Customs in every Part of British India, and the Substitution of an uniform Export and Import Duty.

13. The Relinquishment of the Transit and Town Duties throughout the Presidencies of Bengal and Agra rendered it necessary to avoid all Delay in looking elsewhere for some Compensation for the Loss of those Branches of Revenue. The only available Source for this Purpose was to be found in the external Trade of Bengal; and you accordingly resolved, without waiting for the Propositions to be submitted by the Committee, which were not yet matured, to impose such additional Burdens on the Seaborne Commerce, as might, at least in some Measure, make up the Deficiency which you anticipated in your Revenues.

14. The actual Loss occasioned by the Relinquishment of the Town and Transit Duties is variously estimated by different Authorities. The Committee, in the Letter previously quoted, express their "Conviction that the Deficit arising from the entire Abolition of the internal Custom Houses in the Bengal and Agra Presidencies will be very small," and their "strong Persuasion that there will be no Deficit at all." Mr. Ross, in a Minute dated the 23d May 1836, endeavours to show that the Alteration of System has actually caused a Profit to the Revenue of 1,93,986 Rupees, and that a very large Increase in this Amount may be anticipated. The Board of Customs, in their Letter dated the 21st March 1836, (without, however, including the Amount of actual or prospective Increase in the Receipts on the Agra Frontier Line), assume a Deficiency of 13,00,000 Rupees, to which they add One Lac as the Expense of the necessary Increase of Establishment at the Calcutta Custom House.

15. We

15. we are not in possession of the means of a critical  
of the Calculations which have led to these  
however, as you have done, the least favourable View of the Change to be that  
which approaches the nearest to the Truth, the Amount of Deficiency is not so  
great but that we may reasonably calculate on its being speedily compensated  
by means of the Impetus which the Withdrawal of the vexatious and harassing  
Restrictions imposed by the Town and Transit Duties on the internal Trade  
of the Country must give to general Commerce.

The Governor  
of India  
and  
The Court  
Directors  
No. 7.

16. The Governor General, in his Minute dated the 14th April 1836, after  
stating the Amount of Deficit at 14,00,000 Rupees, observes, "We are not,  
"I am clearly of opinion, bound to supply the whole of this Amount out of  
"direct Additions to the Duties of Sea Customs. We may fairly take into  
"account the Improvement of Income which has been already proved to be  
"secured by the Establishment of the more effective Preventive Line on the  
"North-western Frontier; we may allow something for the Promises which  
"are largely, and apparently upon good Grounds, made, of further Improve-  
"ments from the same Source; and I think that we are also justified in  
"taking into account the Impulse which will be given to internal Industry by  
"a Removal of one of the greatest Impediments by which it has ever been  
"oppressed, and for an increased Production in all other Sources of Revenue,  
"from the improved Means of Payment which a Relief from these Exactions  
"must give to the whole Country. Some further Allowance may justly also  
"be made for Improvement on the Customs Duties by increased Consumption,  
"and by a Mode of Collection more effective and less vexatious in its  
"Operation than that which has hitherto been followed."

17. Acting on these Views, the Governor General proposed for Adoption a  
revised Scale of Export and Import Duties, the Effect of which, taking the  
registered Value of the Trade of 1834-35 as the Basis of the Calculation, would  
be to increase the Sea Customs Revenue to the Extent of Six Lacs and a  
Quarter per Annum. This Scale, after being submitted to further Revision in  
Communication with the Mercantile Community of Calcutta, in the course of  
which Alterations were adopted calculated to produce a further Increase of the  
Customs Revenue to the Extent of nearly Two Lacs of Rupees per Annum,  
was finally passed as Schedules A. and B. to Act XIV. of 1836.

18. The Rates which you have adopted appear to have been fixed after the  
most careful Inquiry, and we see nothing to object to in the general Principles  
by which your Decisions have been regulated.

19. Sugar, which was previously subjected to a Duty of Two and a Half per  
Cent. on Exportation to Great Britain (which Rate was in the first proposed  
Schedule of Duties increased to Three per Cent.), has been entirely relieved from  
Export Duty. This Concession to the Wishes of the Chamber of Commerce  
was apparently made with the View of diminishing the Inequality which then  
existed in the Rates of Duty levied in this Country on Sugar the Produce of  
the East and West Indies. The beneficial Change which the Wisdom of Par-  
liament has since effected in that respect may be considered to furnish a Reason  
for the Re-imposition of the Duty. It is, however, of extreme Importance that  
every Assistance should be given to the Improvement of the yet undeveloped  
Resources of India; and we should be unwilling to hazard even the slight  
Check which so small a Duty might give to the Expenditure of Capital in the  
Improvement of this grand Staple of the Country, more especially when  
we consider that all the Encouragement which it may receive will be surely,  
though indirectly, felt in the Improvement of the internal Condition of the  
Country, and that any apparent Loss will not fail to be compensated to you  
through other Channels.

20. The same Considerations apply equally to the Article of Cotton; but as  
the Rate of Duty is only fixed provisionally pending the Acquisition of further  
Information on the Subject, it is unnecessary for us to enter upon the Question  
at present.

21. We are disposed to concur generally in the Views entertained by your  
Governor General on the injurious Tendency of Export Duties. They are at  
present only to be justified by the actual Necessity of the Case in a financial  
point.

point of view. We desire, however, that you will watch their Operation with the utmost Vigilance, and that you will not fail to apply a Remedy to all Cases where they may be found to be manifestly injurious to the Interests of Commerce.

22. The whole Measure must in fact be regarded as provisional, and open to any Alteration which further Inquiry and Consideration may show to be expedient. In the Letter from Mr. Secretary Prinsep to the Board of Customs, dated the 18th May 1836, it is observed, that "The Governor General in Council is fully sensible that the Provisions of this Act are very imperfect, and that nothing short of a full and precise Code of Customs Law for Imports and Exports, framed either on the Principles of the Draft prepared in 1823 and 1824, or on those of the Customs Laws of England, will effectually answer the Purpose in view. The Urgency, however, of the Necessity of providing a present Remedy for the Consequences of the Abandonment of the former System, has been the principal Inducement with the Governor General of India in Council to wait the Preparation and Adaptation to existing Circumstances of the extended Code referred to."

23. The Abolition of Transit Duties in Bengal presented much fewer Difficulties than those which you will have to encounter in extending the Benefits of the Measure to the other Presidencies. The Amount of Deficit arising from the Relinquishment of the Town and Transit Duties was much less in comparison with the Extent of Territory over which they were levied, and the Capacity of the Maritime Commerce of Calcutta to support compensating Burdens was much greater, certainly, than that of Madras, and, probably, than that of Bombay.

24. The net Amount of Inland Customs and Town Duties under the Madras Presidency is about Thirty Lacs of Rupees. Of this Amount, however, about Ten Lacs are properly assignable to Sea Customs, leaving still a Deficiency of Twenty Lacs, an Amount which could never be compensated by any Addition to the already heavily taxed Commerce of that Presidency.

25. Under the Presidency of Bombay the net Amount of Transit and Town Duties is estimated to exceed Eighteen Lacs of Rupees, and it is believed that nearly this Amount might be raised by increased Duties on the Maritime Commerce of that Presidency. It must be recollected that some Portion of this Amount is derived from Salt: an Article which is now heavily taxed in every other Part of British India, and which is expressly excepted from the Operation of the Abolition of the Transit Duties in the Western Provinces of Bengal. It may therefore be worthy of Consideration whether some Portion of the general Deficit may not be supplied by continuing in some other Form the Duty now derived by the Bombay Government from that Article.

26. Under the most favourable View of the Case, we apprehend that we must look for the Recovery of a considerable Portion of the Deficiency to the Effects of the Impulse which must necessarily be given to interhal Industry and external Commerce by the Removal of those Impediments which have hitherto pressed upon them, and for the full Development of these Effects the Lapse of some Years will probably be necessary.

27. We have only to express our earnest Hope that the Customs Committee, to whom the Task of devising the Means by which the Benefits already secured to Bengal may be extended to the other Presidencies has been intrusted, may be enabled to bring their Labours to a speedy and successful Termination.

28. You will of course keep us fully informed of the further Measures which you may adopt on this important Subject; and we desire, that as soon as a sufficient Period shall have elapsed to enable you to judge of the Results of the Change of System, you will furnish us with Statements, in as detailed a Form as possible, of its Effects both on the Revenues and on the internal and external Commerce of the Country.

29. Since the foregoing Paragraphs were prepared we have received your Letters of the 19th October (No. 6.) 1836 and the 4th January (No. 1.) 1837.

when fully informed of the real Character of the Taxation prevailing in the Interior of both the other Presidencies, be sensible of the Necessity of some considerable Change, and shall be disposed to enlarge the Discretion left to you in respect to the Abandonment of existing Sources of the Public Income, and to approve such partial Measures, not involving any extensive Sacrifice of Income, or likely to interfere with other financial Arrangements, as in the meantime you may be led to adopt.

31. In Paragraph 20. of the Letter of 4th January 1837 you express a Hope, that by furnishing us with a Statement of the further Proceedings of the Committee for revising the Customs and Post Office Laws of India, you should place before us such an anticipated View of the Tendency and Character of these Measures, as would be of material Assistance in enabling us to decide how far to give our Sanction to the Reforms contemplated, by granting to you the solicited Latitude of Discretion in respect to the Abandonment of Sources of Revenue which you may deem odious, oppressive, and injurious to a Degree to warrant and require their Discontinuance.

32. You inform us that you had not determined how far to sanction the Principles on which the Customs Committee proposed to afford Relief, or to the Details comprehended in that Plan; but as you do not appear to object to that Part of the Scheme which would confine the Relief to the Maritime Districts of Madras, while the whole of the Interior of the Bengal and Agra Provinces, as well as of the Districts in Bombay, would be exempted from Transit and Town Duties, it becomes necessary for us to record our Dissent from such a System of partial Relief.

33. If financial Considerations will not enable you to afford to the whole of the Districts of Madras and Bombay the same Measure of Relief which has been given to the Provinces of Bengal and Agra, we are clearly of opinion that Justice and sound Policy require that the Relief in the Two subordinate Presidencies should be extended to Articles of Consumption or of Commerce, and not to Districts. We may indeed observe that the Committee's Scheme would involve similar Anomalies in Legislation to those depicted in their Report of the 27th January 1836, by which the Manufacturers of the Madras Districts were successively driven from the Towns into the Villages, and again from the Villages into the Towns. The Scheme in fact would hold out a Premium for the Transfer of a large Portion of the Population and Capital of the Country from the Interior to the Maritime Districts, in which, moreover, the Government would not be able, in consequence of the greater Extension of the permanent Settlement in the latter Districts, to derive adequate Compensation for the diminished Cultivation of the Sirkar Lands, situated in the Interior of the Peninsula, which such a Transfer of Population would occasion.

34. Trusting that these Objections to the Committee's Plan will be fully weighed when you proceed to apply the proper Remedies to the Evils which are allowed on all hands to press so heavily on the Resources and Industry of the Inhabitants of the Peninsula, we do not hesitate to give the required Sanction to the contemplated Reforms with respect to certain Sources of Revenue which you may think it expedient to abandon.

We are, &c.  
(Signed) J. R. CARNAC.  
J. L. LUSHINGTON.

No. 8.

No. 8.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

General Separate Department, 22d February (No. 4.) 1837.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 22d Feb. 1837.

In continuation of Letter No. 1. of 1837, dated 4th January, Paragraphs 17. to 20., we beg to forward to your Honourable Court Copies of further Papers, received from the Committee for the Revision of the Customs and Post Office

transmitted with our Despatch of the above-mentioned I containing the  
Conclusions formed by the Committee, and the Suggestions and Pr  
offered by them in respect to the Inland Customs and Town Duties of the  
Presidency of Fort St. George.

2. We also transmit Numbers of the Collection attached to this Letter, Copies of the Minutes recorded by the Governor General and by the Members of the Council of India on the Subject of these Papers, and Copy of the Orders issued by us in consequence.

3. It will be observed that the Committee declared their Inability to furnish any but a very general Classification of the Imposts levied under the Madras Presidency, but we observed that their Remarks had little Application to the Sea Customs Duties upon Imports and Exports. These the Committee proposed for the present to leave untouched; that is, the Export and Import Trade of Madras generally was, according to their Scheme, to remain subject to the Rates of Taxation by which it is now burdened. The Effect of applying the new Bengal Tariff to the Trade of Madras with Europe the Committee estimated at only 24,000 Rupees per Annum Increase of Revenue, and they did not recommend the Adoption of this Measure separately from a general Reform of the Sea Tariff of Madras. Their Suggestions were thus confined to the other Items of known Taxation; viz.

- 1st. The general Inland Duty of Five per Cent. levied, principally through Farmers, on the Transit or Sale of all Articles.
- 2d. The Madras Town Duty, which is ordinarily at the Rate of Eight per Cent.
- 3d. The special Town Duty on Betel, Tobacco, Ganga, Bang, and Opium, ranging from Fifty to 100 per Cent., and levied in all the principal Towns of the Presidency.
- 4th. The Howlut Duties in Malabar, and Canara, and certain special Sea Duties.
- 5th. The Duty of Three per Cent. levied on the Export of Grain by Land into Foreign Native States.
- 6th. The Duty of Eight per Cent. levied on Cotton exported by Land into Foreign Native States.
- 7th. The Duty of Sixteen per Cent. levied on the Export of Commodities to, or on their Import from, the Foreign European Settlements on the Coast of Coromandel or of Malabar.

4. The Committee deemed all these Duties objectionable, and proper to be discontinued, excepting the last; but as the Supreme Government, notwithstanding its Desire to assimilate the System at all the Presidencies, had stated that it would not feel warranted in relinquishing the Amount of Revenue that would be sacrificed by abolishing the Whole of these Duties at Madras, where they were so productive, without special Sanction from the Authorities in England, the Committee declared their Inability to recommend any of these Imposts as preferable for Selection with a view to present Relief. They appeared to consider the Abuses in the Mode of Collection to be such, that the Population would derive little Benefit from a legal Exemption from any particular Impost so long as the Establishments and Vices of the Farming System were continued. Hence they recommended that the Relief should be afforded seriatim by Districts, commencing with those North of the Kistna River, and next extending the Relief to Canara and the Malabar Districts, including Tinnevely. The central Districts round the Presidency, which were estimated to yield from these objectionable Sources about Ten Lacs of Rupees, the Committee proposed to relieve the last. Indeed it was their Scheme, in respect to these particular Districts, to make the Relief dependent on financial Considerations, and the Existence of a Surplus in the general Revenue of India, but immediately to commence with the entire Abolition of Inland Customs in the Northern Districts before mentioned.

5. In submitting these Propositions for the Consideration of the Governor in Council of Fort Saint George, we desired the following Observations to be communicated to them.

6. We were quite prepared, we Customs Taxation in force under the Presidency of Fort Saint vicious in the extreme, so much so that complete Relief could only be by its entire Abolition, and the Substitution of a modified and improved Tariff of Sea Customs, with certain Reservations of special or local Imposts, such as the Duties on Ganga, Betel, Tobacco, Bang, Opium, &c. ; but this being a Matter dependent on the Decision that might be come to by the Authorities in England upon the Reference already made to them upon the Subject, the Question to be considered was, whether the Committee's Scheme of local, consecutive Relief was a proper and the best Measure that could be adopted intermediately to the Receipt of Orders from England.

7. We stated that we were well aware of the Objections which exist to local Differences of Taxation. They have a Tendency to force Production, and to divert Commerce from its natural Channels, for the Sake of the Advantages so locally afforded ; besides which, the Discontent of those left under the Burden of a Taxation from which others are relieved, merely because residing and carrying on the same Business beyond certain Limits, becomes clamorous and importunate as it is well founded, until it is impossible long to maintain the unequal System. Thus, if Relief of the Kind proposed were extended to any particular Districts, it seemed to us that it would be tantamount to pledging the Government to an entire Abolition of the System, though by an unequal and irregular Course, throughout the Presidency ; and such a Course, therefore, would be open to the great Objection that it might commit the Government to a Line of Proceeding which your Honourable Court might not be prepared to sanction.

8. It was for the Government of Fort Saint George to judge how far this Objection would apply to the local Circumstances and State of Feeling in the several Divisions of the Territory of that Presidency ; and this is a Point upon which we have desired to receive a specific Declaration of their Opinions.

9. We were, however, by no Means prepared to subscribe implicitly to the Conclusion at which the Committee had arrived, as to the Impossibility of operating with Effect upon local Taxes deemed inordinately vexatious. It might be very true, that while the Farming System continued the Agents and Establishments of the Farmer would continue to commit Abuses, and the principal Sources of Vexation, viz., the Inquisitions and Detentions on vague Pretences, would still exist ; but the Rate of legal Impost might be also a Source of Oppression, as well as the irregular Exactions with which its Levy was attended ; and it could not be said that a general Declaration and Notice altering the Rate of an Impost, or wholly discontinuing its Collection, would not be effective in removing so much of the existing Burden as the Government might declare abolished.

10. We were thus not without some Feeling of Disappointment that the Committee should be able to indicate no specific Items of onerous Taxation that might advantageously be lowered or altogether removed ; and it was our Wish that the Government of Fort Saint George should give its Attention to this Subject, and if there should be any specific Taxes, bearing, in the Opinion of the Governor in Council, more injuriously than others, either in the Rate or Manner of their Levy, we stated that it would give no Satisfaction to receive any Suggestions or Recommendations on the Subject, and to consider the best Method of applying a Remedy suitable to the particular Grievance pointed out. We should prefer greatly the Adoption of this Course intermediately to the Receipt of the expected Orders on the Subject from your Honourable Court, because it would carry with it no Compromise of the entire Question, for the Abandonment of one objectionable Tax entailed no Necessity of abolishing all others not deemed equally objectionable ; whereas a local Abandonment of the whole placed Government under the Alternative of either generally adopting, at a proximate Period, what was partially granted, or leaving its Territory irregularly taxed, or eventually of restoring, for the sake of Uniformity, what had been locally abandoned, in case your Honourable Court should deem it inexpedient to relinquish these Items of the Public Resources.



11. Far from being insensible to the Benefit to the general Resources of the Presidency of Fort St. George, that would assuredly follow its Relief from a System of Taxation so burdensome and vexatious as the Inland and Town Duties of that Presidency in their present Form were represented to be, we intimated that we had applied for a larger Discretion on the Subject; and we now again confidently recommend to your Honourable Court that our Power of discontinuing objectionable Sources of Revenue be extended, so far as to permit of our granting entire Relief from the Inland and Town Duties, in the Manner that Immunity from these Burdens has been granted under the Bengal Presidency; but, as before stated, this Question being referred for the Determination of your Honourable Court, we felt it to be incumbent on us, without altogether abstaining from Measures of partial Relief, if possible, to avoid a Course likely to embarrass your final Decision.

12. With this general Expression of our Sentiments on the Propositions of the Committee, the Question, what Measure could safely and expediently be taken pending the Reference made to your Honourable Court, was submitted, with the Committee's further Report and Proceedings, for the Opinion of the Right Honourable the Governor in Council of Fort St. George; and we further inquired in what specific Manner the Services of the Committee could most advantageously be applied towards this Branch of its Duties as connected with the Madras Presidency.

13. We have only to solicit, in conclusion, that your Honourable Court will take this Subject into your early Consideration, and favour us with Instructions for our Guidance. Upon Receipt of the Reports called for from the Two Governments of Madras and Bombay we shall be under the Necessity of again resuming the Subject; and it is our confident Hope that these Reports will be such as to enable us, without Hazard of financial Embarrassment, at once to give the desired Relief to the Presidency of Bombay; but feeling how inadequate every Measure short of complete Abolition must be to the Necessities of Madras, we shall look with Anxiety for the distinct Intimation of the Views and Wishes of your Honourable Court.

We have, &c.

(Signed)

AUCKLAND.

A. ROSS.

W. MORISON.

H. SHAKESPEAR.

No. 9.

No. 9.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

Separate Department, 4th August (No. 12.) 1837.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 4th August 1837.

On the 4th January and the 22d February last we reported to your Honourable Court the Progress made by us in revising, with the Assistance of the Committee sitting at Calcutta for the Purpose, the Custom Duty Systems of the Presidencies of Madras and Bombay. In these Despatches we explained that we were still expecting the Declaration of your Honourable Court's Sentiments as to the Extent to which we should go in relieving these Two Presidencies from the more vexatious Parts of this System, and felt ourselves restrained from pursuing Measures for this Purpose by the Conviction that an effectual Remedy, such as was expected and as we desired to give, must entail a larger Sacrifice of Revenue than we felt competent to relinquish.

2. We are still without the expected Communication from your Honourable Court; but as we have not found it possible to leave Things in their actual Position pending your Decision of the Question, and have, as we advised your Honourable Court we intended to do, adopted such Measures

of partial Relief as we have thought to be within our Competence, we deem it necessary to keep your Honourable Court apprised by every Opportunity of the Steps that have been taken or are in progress with this View.

3. The first Copies of this Despatch will be forwarded by the Berenice; but as it will not be possible to forward overland Copies of all the voluminous Reports and Correspondence which ought to accompany them, we shall select the most important Documents, which we trust will suffice to give to your Honourable Court a complete Insight into our Proceedings.

4. Our Despatch dated the 22d February last informed your Honourable Court that we had consulted the Government of Fort Saint George as to the Possibility of giving partial Relief from the Vexations of the Inland System, by an Abolition of the most oppressive Duties, and a Discontinuance of the Farms, instead of operating by Districts in the Manner recommended by the Committee. To this Reference we received a Reply, Copy of which, and of our Orders upon it, of the Dates noticed in the Margin, accompany this Despatch. It will be seen that the Board of Revenue at Madras adopted entirely our View; and, agreeably to their Recommendation, supported by the Authority of the Right Honourable the Governor in Council, we have authorized the immediate Discontinuance of the Practice of farming the Inland Duties of that Presidency, and the Publication of a Notice restricting the Levy of this Duty to Thirty-five (35) Articles, in relinquishment of the Tax on Salt Fish, Turmeric, and Garlick, which are Articles of Consumption with the Poor, and of the Duty upon all other Articles which have not yielded an Average of 3,500 Rupees in the whole Madras Presidency, or a larger Sum than 500 Rupees in any one District. The Madras Authorities further recommended that the Sea Import Tariff upon the Trade with Europe and America should be placed on the same Footing with the same Trade in Bengal, instead of being taxed, as at present, only 2½ per Cent. in British Bottoms, and twice that Rate in Foreign Ships, as ordered by your Honourable Court in 1814 and 1815. In Combination with this Measure, a Reduction of the Inland Duty on Native Piece Goods to 3¼ per Cent. was recommended. We entirely approved of this Part also of the Scheme suggested by the Madras Authorities; but as an Act of the Legislative Council was required to give Effect to it, we have referred the Matter again to Madras, in order that the Draft of Act may be prepared in the first instance by the local Authorities. We have not failed to notice that the Estimate of Revenue to be sacrificed by this Scheme proceeds upon the Supposition that by Amanee or Khass Management the Government will receive an equal Amount of Revenue as under the Farming System. The Experience of the past is rather adverse to this Supposition; and it has been well explained in one of the Reports of the Committee, that the Effect of the Farms has been, through the Competition of Speculators, to make Government a Participant as well of their illicit Gains as of the Revenues properly levied through their Instrumentality. We are prepared, on this Ground, for a Sacrifice somewhat in excess of that estimated, which, taking Credit for the Gain by the Change proposed in the Sea Customs, is not more than Six or Six and a Half Lacs of Rupees.

5. We request the Attention of your Honourable Court to the Minutes recorded by the Governor General and by Mr. Ross on this Occasion, Copies of which accompany.

6. We have more recently received another Report from Madras, on the Subject of the Warehousing System, which it is proposed to introduce into that Presidency. A further Change of the Sea Tariff of Madras, in its Bearing upon Goods brought for Re-export, will probably be found necessary, in order to allow of this System being introduced with Effect; but as this Reference is still under Consideration, and we have as yet passed no final Orders on the Subject, we refrain from further noticing it on this Occasion.

7. We now beg to call the Attention of your Honourable Court to the Measures of the same Description that have been adopted or are in progress in the Bombay Presidency. In the course of May we received from the Bombay Government several Despatches on the Subject of the Revision of the Customs Duty System of that Presidency, both Inland and Sea, and also on the Intro-

I.  
The Governor  
of India  
and  
The Court of  
Directors.

No 9.

27th May 1837.  
21st June.

10th June.  
16th.  
19th.

Dated 22d Ma  
24th April, 6d  
11th, and 15th



1.  
The Government  
of India  
and  
The Court of  
Directors  
No. 9.

duction of the Warehousing Rules. As the Substance of these Letters will probably have been communicated to your Honourable Court direct from Bombay, and the Papers are bulky, and could not conveniently be sent entire overland, we do not transmit Copies of the whole with this Despatch. The Substance of these Communications was a Recommendation that we should sanction the entire Remission of the Transit Duties of the Bombay Presidency, and of the Town Duties also, with certain specified Exceptions. The Bombay Government also pleaded strongly for a Tariff of Sea Customs assimilated exactly with that of Bengal; but the Governor in Council declared his Readiness, if the Abolition of Transit Duties were made dependent on the providing a partial Substitute, to receive the Bengal Tariff, with the Modification proposed to him on Imports, viz., Five per Cent. instead of Three and a Half on unenumerated Articles. The Right Honourable the Governor in Council submitted to us a Draft of Act for imposing new Sea Customs Duties, according to a Schedule framed on this Principle; but in this Draft no Rules for Drawback on Re-exports were included, these having been made the Subject of a separate Reference, proposing a special Draft for introducing the Warehousing System into Bombay, which we declined to adopt, deeming the Point to be better provided for by Introduction into the Duty Schedules, and not being disposed to confine the Advantage of Drawback to warehoused Goods. Our Reply to the Government of Bombay, with the other Papers connected with this Discussion, will accompany the Copies of this Despatch transmitted in ordinary Course by Sea.

8. The Right Honourable the Governor in Council, in forwarding the new Schedule of Duties, argued strongly against the Imposition of a Duty of Five per Cent., as had been proposed, on Exports from the Bombay Presidency, and pleaded for these being placed at once on the Footing of Bengal, that is taxed with a general Duty of Three per Cent.

9. Accompanying this Reference was a further Draft of Act for imposing an Excise upon Salt; and the Right Honourable the Governor in Council pleaded for a Tax of Six Annas per Maund, in lieu of One of Eight Annas, which had been proposed, as a Means of providing a Substitute for Part of the Duties to be relinquished.

10. We felt very desirous to bring to a Settlement the Question on what Footing the Customs Duties of the Bombay Presidency should be placed, intermediately to the Receipt of your Honourable Court's final Orders, so as to admit of the new Scheme being carried into effect, if possible, at the Close of the passing Year of Mofussil Account, so as to allow the present very vicious System to be abolished on the Expiration of the Farms; but we considered the Drafts of Acts submitted from Bombay to be very imperfect and defective; that for imposing an Excise on Salt was a mere single Section declaratory of the Impost, but with no Rules prescribing the Form of its Levy, or the Circumstances under which the Article should be considered contraband, and be brought to Confiscation; the Draft of Customs Act was equally short and imperfect. Although, therefore, we were disposed to accede to the Propositions submitted from Bombay for the future Regulation of the System, modifying them only in some slight Particulars, we found it to be impossible to carry the Measures into effect by Transfer of the Drafts to the Legislative Department for Enactment in due Course. We accordingly explained, by Letter to the Bombay Government, the View we took of their Propositions, and the Extent to which we were disposed to accede to them. We forwarded also a Sketch Draft of Act for introducing an Excise on the Salt Manufacture of the Bombay Presidency, and stated that it was our Intention to submit the whole Correspondence to the Committee of Customs sitting in Calcutta, and to call upon them to furnish an Estimate of the probable Loss that would attend the Introduction of the modified Scheme adopted by us, and to furnish us also with revised Drafts of Acts for imposing a new Schedule of Sea Duties, and for establishing the proposed Excise on Salt. We pointed out, at the same Time, the Manner in which we wished the Drawbacks to be regulated. We request the Attention of your Honourable Court to the Minutes of the Members of Government, and to the Copy of our Letter to Bombay, which accompany this Despatch.

24th May.

11. In compliance with the Orders addressed to the Committee, we have received full Reports from the Committee of Customs, with Minutes from the Members bearing on different Parts of the general Scheme. The Committee also forwarded a Draft of Customs Act in which all the Rules passed for Bengal in Act No. XIV. of 1836 and Act No. XVI. of 1837 were incorporated. The Draft of Salt Excise Act was also returned, with some proposed Additions, bearing mainly on the Property of the Salt Works, and the Manner of disposing of those belonging to Government. We at first intended, as we communicated to the Bombay Government in our Letter dated the 5th ultimo, to transfer the Drafts thus prepared by the Committee to the Legislative Department, that they might there be read a First Time, and published in Draft for general Information, leaving the Suggestions that we might receive from the Bombay Authorities to be considered in the Interval between the First and Second Reading; but when we came to examine the Nature of the Draft of Customs Act, and found it to embrace many Details of Management for the Department, we deemed it necessary to relinquish our original Intention, and to consult the Bombay Government again, before transferring the Draft to the Legislative Department. In the Letter addressed by us to Bombay for this Purpose we pointed out the particular Provisions of the Draft upon which we desired to receive a Communication of the Sentiments of the Right Honourable the Governor in Council, and stated our own Opinion on each Point. As the Letter written on this Occasion is a Paper of some Length, we beg to refer your Honourable Court to it, in preference to recapitulating its Contents; and in the Collection of Papers which accompanies this Letter the following Documents will also be found, to which we solicit the Attention of your Honourable Court :—

I.  
The Government  
of India  
and  
The Court of  
Directors.  
No 9.

Letter to Bombay  
dated 5th July.

1. Secretary's Letters to Secretary to Government of Bombay, dated 24th May last.
2. Do. to Secretary to Committee Do., with Drafts of Acts as submitted from Bombay, and Draft of Salt Excise Act prepared by the Secretary of this Department.
3. Committee's Letter, dated 1st July, with Drafts of Customs Act, and revised Draft of Salt Excise Act.
4. Letter of Secretary to Government of Bombay, dated 5th July.
5. Further Letter, dated 26th July.

12. Your Honourable Court will perceive from the above Papers that we want the expected Communication from Bombay, to proceed further in the Settlement of this important Question. The Report of the financial Out-turn of the Measure is too long a Document to accompany this Despatch overland; but the following Statement in Abstract will give your Honourable Court a View of our Anticipations on this Point. The Result is somewhat more unfavourable than the Estimate of the Committee, because in the Statement the Comparison is made with the last Year, 1835-36, the Receipts of which were greater than in the Two preceding Years, compared with the Revenue of that Year (43,08,096 Rupees). The new System is estimated to exhibit a Difference of 11 Lacs, that is, to yield a Total of \$1,94,314 Rupees.

13. The Copies of this Despatch, which will be forwarded by Sea, will of course be accompanied by a full Collection of all the Documents referred to.

The Government of India and The Court of

STATEMENT showing the actual CUSTOMS and SALT REVENUE of the BOMBAY PRESIDENCY, for Three Years, from 1833-34 to 1835-36 inclusive, and the REVENUE that may be anticipated from giving effect to the TARIFF proposed by the Committee.

No. 9.

[illegible]

We have, &c.

(Signed)

AUCKLAND.

A. Ross.

W. MORISON.

No. 10.

No. 10. .

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

Separate Department, 6th September (No. 16.) 1837.

To the Honourable the Court of Directors of the East India Company.

**Honourable Sirs,**

Fort William, 6th Sept. 1837.

On the 1st instant we had the Honour to receive your Honorable Court's Despatch, 7th June (No. 5.) 1837, in reply to our several Despatches of the past Year, on the Subject of the Abolition or Modification of the System of the Transit and Town Duties in force at the several Presidencies, combined with a Reform of the Sea Customs Duties of India.

Para 34.

2. In the concluding Paragraph of this Letter your Honourable Court conveys to us the solicited extended Discretion in respect to the Relinquishment of injurious and vexatious Imposts. We beg of your Honourable Court to accept our Thanks for the Confidence thus reposed in us; and with respect to the Observations furnished for our Instruction as to the Method of introducing the proposed Reforms at Madras, and the Objections pointed out to the Scheme of affording Relief by Districts, we beg to refer your Honourable Court

Court to our Correspondence on this Subject with the Government of Fort Saint George and with the Customs Committee sitting at this Presidency, as separately reported to your Honourable Court in our Letters of the Dates noted in the Margin, from which your Honourable Court will perceive that we have indicated for preferable Adoption the specific Course enjoined by your Honourable Court. We have no further Proceedings to report at present in connexion with these Measures, since our recent Letter of the 4th ultimo, forwarded to your Honourable Court by the Steamer Berenice. We are still waiting for the Replies from the Governments of Fort Saint George and Bombay to the References made by us with a view to obtain matured Schemes, with the requisite Drafts of Acts, for carrying our intended Measures into effect, with due Assurance of their Adaptation to local Circumstances.

22d Feb. and  
4th Aug. 1837.

3. In the meantime we think it will be satisfactory to your Honourable Court to receive the further Details we possess of the Result of the Change of System introduced into the Bengal Presidency by Act XIV. of 1836.

4. To our Letter, No. I. of 1837, addressed to your Honourable Court, we appended a Statement exhibiting the Receipts at the Calcutta Custom House from the Month of June 1836, when the Act referred to took effect, to December following. We now lay before you Copy of a Letter from the Board of Customs, Salt, and Opium, dated the 3d ultimo, also Copies of the Statements which accompanied it from the Collector of Calcutta Customs, which have been submitted to us by the Governor of Bengal, showing the Receipts and Disbursements of the Calcutta Custom House during the first Twelve Months after the Act in question took effect, and reporting on the Change of System introduced by that Act.

5. The financial Results exhibited as the Consequence of this Act, and of the other Measures taken in the early Part of the past Year for abolishing the Inland Customs and Town Duties of Bengal, and for modifying the Sea Customs Duty Schedule, so far as concerns the Operations of the first Twelve Months in the Bengal Division of this Presidency, appeared to us to be extremely satisfactory.

6. The Collections at Calcutta, from the 1st June 1836 to 31st May 1837, on account of Sea Customs, your Honourable Court will perceive have been as follows, excluding the Duty on Salt imported by Sea, which belongs properly to that Department, though collected by the Customs Officers :—

Imports	12,93,652	} 21,38,682 Rupees.
Exports	11,95,030	

being an Increase of about 11,40,000 Rupees, above the Collections of the same Department on the Average of Five preceding Years, and an Excess of about Three Lacs above the Estimate laid before Government when the Act was framed. The Charges for Establishment in the Sea Department appear to have been increased by the Sum of 1,50,833 Rupees, owing entirely to the Cost of the new Preventive Service, and of the System of placing Tide Waiters on board Vessels while receiving or discharging Cargo.

7. With respect to the Question, how far the new Duties of Act XIV. of 1836 had provided an Equivalent for the abandoned Transit Duties, it appeared that, confining the View to Bengal, the Result was most satisfactory, for, on the Assumption that the net Receipts of the Lower Provinces were in 1835-36 17,74,010 Rupees, including both Sea and Inland Duties, the following Statement of the Bengal Customs Revenue for Twelve Months from the 1st of June 1836 showed a present net Receipt of 17,55,045 Rupees, less by only 18,955 than the former Revenue :—

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RECEIPTS.							
	Calcutta	Sea	-	-	Rupees.	Rupees.	Rupees.
		Land	-	-	36,94,661		
			-	-	849		
		Total Gross	-	-	36,95,510		
		Deduct Salt	-	-	12,55,979		
		Collections, minus Salt	-	-	24,39,531		
		Deduct Abkarree	-	-	20,940		
					24,18,591		
		(Three Anna commuted Duty on Spirits.)					
		Chittagong	-	-	5,599		
		Balasore	-	-	1,440		
		Total Bengal Customs Receipts 1836-37			24,25,630		
		Exclusive of Godown Rent, Fines, Fees, &c. estimated at	-	-	30,000		24,55,630
CHARGES.							
	Calcutta	Sea	-	-	4,26,253		
		Land	-	-	1,80,358		
					6,06,611		
		(Being Refunds of Transit Duties.)					
		Board of Customs	-	-	68,076		
		Chittagong	-	-	3,143		
		Cuttack	-	-	2,755		
		Miscellaneous Estimates	-	-	5,898		
					20,000		7,00,585
	Net Customs Revenue, Bengal, for 1836-37, exclusive of Salt and Abkarree		-	-	-		17,55,045
	Ditto		-	-	-		17,74,010
	Net Loss by Operations of Act XIV. of 1836					Rupees	18,955

8. We felt quite sensible, in common with the Governor of Bengal, that the above very favourable Result was, in some measure, to be attributed to the prosperous Condition of the Trade of the Presidency in the past Season, that some falling off must be expected in consequence of the limited Produce and Commercial Difficulties of the present Year, and that a similar Equality of net Receipt could only be expected when Commerce should be restored to similar Activity. We look with Confidence to the Growth of the Trade of India, and to the consequent Improvement of this Branch of the Public Revenue; but we must of course be prepared for some Disappointment in Years in which the Course of the Seasons, or of Public Events, may check the Activity of Commercial Transactions.

9. Your Honourable Court will perceive the Board in their Report have followed up the Comparison, by including the Receipts of the Western Provinces as ascertained for 1835-36, and so comparing the Aggregate of these, together with the Sea Customs of Calcutta of 1836-37, with the total Revenue of 1831-32, the Amount of which has heretofore been the Basis of Arrangement. We did not see any present Advantage in pursuing this Inquiry; first, because the Year 1835-36, being one of mixed System in the Western Provinces, owing to the Change having been made in the Course of it, its Results could afford no certain Criteria for Comparison; and, secondly, because the Returns of the Year 1836-37 from the Western Provinces may shortly be expected, and it is then our Intention to examine specifically the Results of the new System introduced there as compared with the preceding, and when those Results shall have been received the Subject will be brought before your Honourable Court more at length.

We have, &c.,

(Signed) AUCKLAND.  
A. ROSS.  
W. MORISON.  
H. SHAKESPEAR.

## No. 11.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

General Separate Department, 15th November (No. 20.) 1837.

To the Honourable the Court of Directors of the East India Company.

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Honourable Sirs,

Fort William, 15th Nov. 1837.

1. The Governor General of India in Council, in a Letter dated 4th August last, No. 12., reported the Progress made up to that Date in the Reform of the Systems of Customs Duties of the different Presidencies of India. The first Copies of this Despatch were sent, via Bombay, by the overland Route. The full Collections of Papers referred to have since been forwarded by the Ship Hope.

2. On the 1st September following, we received the Despatch of your Honourable Court dated 7th June last, conveying your Sentiments on the Measures that had been adopted and were in progress, so far as they had up to that Date been reported. To that Despatch we replied in our Letter, dated 6th September last, No. 16., and are happy to be able now to report that the Measures of Reform devised by us for the Bombay Presidency have been brought very near to Completion. Those contemplated for the Madras Presidency are still in the Condition they were reported to be in by the Despatch of 4th August, before referred to; but we have called the Attention of that Government to the Necessity of urging the Revenue Board to complete the Scheme recommended by them, and approved by us, for the Execution of which the Board of that Presidency were desired to submit Drafts of Acts prepared with reference to local Circumstances which the Authorities on the Spot only could be expected to supply.

3. In the Letter of this Department, dated 1th August, we reported that, not being satisfied with the Drafts of Customs Act and of a Salt Excise Act which had been submitted by the Governor in Council of the Bombay Presidency, we had caused other Two Drafts to be prepared, and had sent them for the Opinions of the Officers of the Bombay Presidency.

4. The Sketch Draft of Salt Excise Act prepared by the Secretary of this Department was sent on the 31st May, the 1st November, being indicated as the Date for the new System to be introduced, so as to anticipate the Season of Manufacture.

5. The Draft of Customs Act was prepared by the Customs Committee, and we originally intended to have published it in Draft, leaving Time before the Second Reading for the Bombay Government to collect the Opinions of the Officers of that Presidency, and to suggest the necessary Modifications.

6. The Customs Committee, however, having in the Draft they submitted adopted verbatim the preventive System introduced into Bengal by Act XIV. of 1836 and Act XVI. of 1837, we thought it necessary to consult the Bombay Government before publishing the Draft as reported by us on the 4th August.

7. We now have to report the Result of these Two References to Bombay, and in the Collection annexed are Copies of the Communications made to us by the Governor of Bombay, and by the Customs Committee, on the Subject.

8. It would lead to great Length were we to recapitulate in this Place the Substance of these Communications. It will be observed that those from Bombay were received in Calcutta only in the Month of October, notwithstanding the Earnestness with which we had recommended the Subject of both References, and in particular of that regarding the Salt Excise Duty transmitted in May, to the early Attention of the Bombay Authorities.

9. On the 20th October we resumed the Consideration of the Two Drafts of Acts, with the Aid of the Suggestions and Observations of the Committee sitting at Calcutta, and of the Bombay Authorities.

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10. The Right Honourable the Governor General recorded a Minute on this Occasion, dated 17th October, to which we beg to call the particular Attention of your Honourable Court.

11. In conformity with the Principles laid down in that Minute, and in order to suit the Draft of Customs Act to the Opinions expressed by the Governor in Council and Authorities of Bombay upon the Points referred to them in the Letter of this Government, dated 26th July last, the Secretary laid before us a revised Draft of Customs Act, and brought up again the Draft of Salt Excise Act, modified to suit the later Date at which we were compelled to pass it.

12. In the former, the Duties of Chokie Officers placed round Foreign Territories were defined, and their Functions made preventive, the Levy of the Duty being committed to other Officers to be selected by the Governor in Council.

13. Full Authority was also given to the Governor in Council to establish Custom Houses, with full or restricted Powers to the Collectors, which, with the general Rule for the single Levy of Duties, was considered sufficient to meet the Object of the Suggestions offered in Paragraph 4. of the Letter from the Acting Secretary to the Government of Bombay, dated the 20th September last.

14. Rules were also introduced to give the Governor in Council the Power of establishing such preventive Means, either by guarding Landing Places or by licensing Lighter Boats, or by employing Tide Waiters to be sent on board Ships, as the Circumstances of each Port might render necessary.

15. No legislative Provision was considered to be required for the Appointment of a Native Assistant, as requested in the Fifth Paragraph of the Bombay Government Letter above referred to.

16. The ad valorem Duty, when not fixed by Tariff List published in the Gazette under Authority of the Local Government, was left to be regulated by the Declaration of Parties, as in Bengal.

17. The other Points also noticed in the Letter of this Government to Bombay, dated 26th July, with which the Governor of Bombay had expressed his Concurrence, were similarly provided for in the revised Draft.

18. But under the Decision of the Governor General of India in Council, the Exemption of Bombay from Export Duty was struck out, also the special Clause regarding Tobacco Duties, which were provided for in the Schedule.

19. Under the Orders also of the Governor General in Council, the Import Duty on unenumerated Articles was placed on the same Footing as in Bengal, and so likewise the Drawback Rules. The entire Draft was carefully revised with a view to make it supersede as much as possible of the existing Bombay Rules, and render uniform the System at all the Ports; and many other Additions and Alterations were introduced; amongst others, a Section providing for Confiscations being adjudicated by Collectors; and a Rule was added to provide specially for the passing of Excise Salt through the Custom House. The Native Craft from Scinde and Kutch, and of the Laccadive and Maldiv Islands, were placed, like the Doonies of Bengal, on the same Footing as Native Coasting Craft.

20. The Governor General having assisted at the Consideration of these Drafts, on the Day before his Lordship took his Leave of the Council to proceed to the North-western Provinces, it was resolved to transfer them to the Legislative Department, to be there again considered, and a preliminary Resolution was agreed upon as to be published with them. The Customs Act was intended to be read again after the usual Period of Six Weeks Notice in the Gazette; but as the Season for manufacturing Salt had arrived, and a recent Letter had been received from the Government of Bombay, dated 8th October, inclosing one from Mr. Commissioner Williamson, which urged the Necessity of the Act being immediately passed, on the Ground that, the Transit Duties being abolished, there were no longer the same Means of collecting the pre-existing

pre-existing Salt Revenue, so that if the Manufacture was allowed to commence before the new Scheme was matured, the Article, or at least a large Supply of it, would reach the Consumer free of all Duty, to the great Injury of the present and future Revenue of the Presidency, the Governor General in Council resolved to dispense with the usual Notice in respect to this Act, and to pass it at once, to take Effect from the 1st December, and the Drafts were transferred to the Legislative Department with the Declaration of this Opinion.

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21. We transmit a Number of the Collection, some printed Copies of the Gazette which contains the Proceedings of the Legislative Department, including the preliminary Resolution, and the Draft of Act, and Act as finally published.

22. The Extract of the Proceedings of this Department, dated 20th instant, had no sooner been transferred in the Manner stated, than we received the further Despatch of the Bombay Government, dated 14th October, containing the long delayed Reply to the Reference made to that Government on the 31st May preceding, on the Subject of Draft of Salt Act.

23. The Suggestions and Observations offered in this Letter and its Enclosures rendered it necessary again to revise the Draft of Bombay Salt Excise Act, in order to make the Provisions conformable with some of the Points noticed. A Copy of the Bombay Letter was accordingly transferred to the Legislative Department, with a revised Draft, on the 28th of October, in continuation of the Extract of the 20th preceding, and the revised Draft requiring to be submitted to the Governor General for his formal Approval before it could be published as an Act, we were unable to bring out the Measure in the Legislative Department until the 8th instant, as will be observed from the Proceedings published in the Gazette.

24. On our Proceedings of the 28th October will be found a Minute by the President of the Council, with which Mr. Shakespear has expressed his Concurrence, on the Subject of these Measures.

25. Copy of the Proceedings of the Legislative Council being re-transferred to this Department for Information, we deemed it necessary, in furnishing to the Government of Bombay the Reply to their Letters and Instructions as to the Manner of introducing the new Schemes of Customs and Salt Excise, to remark strongly on the Neglect shown by that Government in the whole Course of this Correspondence.

26. We observed to that Government, that as Time pressed, and the Season for manufacturing Salt had already commenced, the Act for imposing the Salt Duties had been passed without the usual previous Publication: It was distressing to us, and the same Sentiment is strongly expressed in the Minute of Assent to this Act received from the Governor General of India, to be under the Necessity of passing a Measure of this Importance without allowing Time to the Public to consider its Details, and without affording to the Officers of the Bombay Presidency the Opportunity of submitting Remarks and Suggestions upon the specific Provisions of the Law before its Promulgation. In respect to this Law in particular, it seemed both to the Governor General and to the President in Council, that they have had Reason to complain of the Proceedings of the Right Honourable the Governor in Council; but in other respects also the Promptness of Attention to the expressed Wishes of the Government of India, which might have been expected in a Matter of such deep Interest to the Bombay Presidency, appeared to have been wanting. Since November of the past Year we had been desirous of framing a Measure for the Revision of the Customs of Bombay, adapted to the Circumstances of that Presidency. The Proposition submitted by the Bombay Government being deemed defective in many Essentials, Drafts were prepared at this Presidency for the Purpose of carrying out the Measures intended; the Draft of Salt Act was forwarded on the last Day of May; the more complete Revision of the Customs Code, as prepared by the Committee in Calcutta, was forwarded in July, with Notice of the specific Points upon which we desired the Opinion of the Authorities in Bombay. In respect to the latter Measure, the Sentiments of the Government and Authorities at



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20th Sept., and  
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Bombay were communicated in various Letters of the Dates noted in the Margin, without however any consistent Review of the Bearing of the Suggestions of the different Officers upon the Provisions of the Drafts of Acts, and without any separate Drafts of Rules or Notices of Alterations necessary to carry out the Measures which the Right Honourable the Governor in Council approved, and generally with a brief Expression only of his Sentiments, in reply to the specific Points referred to in our Secretary's Letter of the 26th July. The Preparation of all the subsidiary Rules necessary to carry out these Views was thus left to the Officers of this Government; and the Governor in Council, we remarked, must be sensible of the extreme Disadvantage under which a local Law is so prepared. In respect to the Customs Law, however, the proposed Act thus prepared being published in Draft, the Opportunity will remain for the Government and Officers of the Bombay Presidency to offer Suggestions on its Details; and if we had only had this Measure before us, the Necessity for the Expression of our Dissatisfaction would have been lessened. But the Neglect displayed in respect to the other Measure referred to Bombay was much more serious: the Sketch Draft of Act for imposing a Duty on Salt in Bombay was forwarded, as above stated, in May, and it was specifically requested that the Sentiments of the Bombay Government and its Officers might be communicated at an early Date, in order to allow of the Measure being brought into operation at the Commencement of the present manufacturing Season, vizt., in this very Month of November. The Right Honourable the Governor in Council very properly submitted the Draft to the principal Revenue Officers of the Presidency. On the 8th October, that is, in the Fifth Month after the Reference from the Government of India, a Letter was forwarded to us from Mr. Commissioner Williamson, pointing out, that unless the proposed Act, or some other Measure, were immediately adopted, the Season would be lost, with a large Portion of the Revenue. Having this Report before us, that is, the Letter of Mr. Commissioner Williamson, above mentioned, on the 20th October, and regarding its Transmission as an earnest of the Right Honourable the Governor in Council's Approval of the Draft, we had determined, not without some Reluctance, on the Necessity of immediately passing an Act framed on the Plan of the Sketch Draft forwarded as above stated, and of dispensing with the usual previous Notice, so as to allow of its taking effect from the 1st of December, a Month later than the Date originally proposed by us. This Resolution, however, was no sooner recorded than the subsequent Letter from the Secretary to the Government of Bombay reached us, dated the 11th October, containing the specific Reply, so long withheld, to our Secretary's Letter of the 31st May. In this Letter were some Suggestions on the Details of this Act, which, as we have stated, required that the Measure should be re-considered; and Mr. Secretary Wathen's Letter contained a Report from Mr. Bruce, dated the 8th of August, that is, Two Months antecedent, submitting also several Points of material Bearing on the Provisions of the Draft. The Right Honourable the Governor General of India had left Calcutta before this Letter arrived. The Points mooted in it were taken into consideration by the President in Council on the 28th October, and the revised Draft of Act, prepared in consequence, required to be again submitted for the formal Approval of the Governor General of India, occasioning a further material Delay, such as to render it impossible to fix an earlier Date for the Act to take effect than the 15th of December.

27. Thus, owing to the Report of Mr. Bruce having been allowed by the Bombay Government to remain for Two Months without a Decision, we have been compelled to put forth a hasty Measure, where we most desired to proceed cautiously and with Circumspection. The Measure is put forth after the Manufacture of Salt will have commenced on a different Plan, and without Time being allowed to the Government Officers of the Bombay Presidency to take the necessary Steps to dispose of the Government Salt Works, and prepare for a new System. In reporting these Measures to your Honourable Court we feel compelled, as we intimated to the Government of Bombay that we should be, to throw the whole Responsibility of these untoward Proceedings on the Right Honourable the Governor in Council of that Presidency.

28. Having premised this Expression of the Sentiments of the Supreme Government, we proceeded, in our Letter to Bombay dated the 10th instant,

to

to notice the several Points upon which the Authorities of Bombay seemed to us to require Instructions, in addition to those furnished by the Provisions of the Two Acts which would appear in the Gazette. First, with respect to the Salt Excise Act, we explained that it would be necessary that the Government, while levying its Dues in the Shape of an Excise, should altogether withdraw from the local Manufacture; but the present Measure being experimental, and it being doubtful whether, through Measures of Prevention applied in the Manner proposed to the Manufacture of Salt, so high a Duty as Eight Annas per Maund could successfully be realized upon a Coast Territory like that of Bombay, we deemed it necessary to bear in mind the Possibility of a future Change of System. In that Case we stated that it would be very convenient that the Government should retain its Power over the principal Salt Works. We therefore stated the Opinion, that the Government Salt Pans of the Bombay Presidency should not be sold. If, relatively to other Works, they possessed Facilities of Production yielding a Rent, there could be no Reason whatever why they should not be farmed, that is, let on Lease by the Year or for other limited Period, subject, of course, to the Condition of being watched like other Works, and of the Salt paying precisely the same Excise Duty previous to Removal. If in any Case Works should be the joint Property of Government and of Individuals, these Individuals would be entitled to their Share of the Rent, but this Rent must on no Account be taken in Kind; and all Arrangements under which Individuals might have been allowed to manufacture Salt, under Engagements to deliver a Portion of the Produce to Government, must of course cease. The Excise Duty being quite separate, and a new Impost, no one could be entitled to share in it; and the Hukdars and others must look for their hereditary Rights out of the Rent obtainable from the Land, or from the superior Facilities of Manufacture at their Works respectively.

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29. The next Point to be adverted to was the Establishment of Chokies to guard the different Salt Works. The Act we pointed out, without fixing any specific Limits, enjoined that they should be as near as conveniently might be to the Works. We requested the Right Honourable the Governor in Council of Bombay to understand from this that he possessed full Discretion to place the Chokies so as effectually to guard the Manufacture, under the Condition that they did not, by being farther from the Place of Manufacture than was absolutely necessary for that Purpose, subject extensive Tracts to all the Evils which had hitherto been inflicted upon the Internal Commerce of the Country by the Chokies established for the Collection of Transit Duties. The Pass of the Officer at the Works was intended to cover Salt to the farthest Chokie on the Route by which the Salt might be carried, and there must be delivered up, to be returned by the Chokie Officer to the Collector.

30. In the Customs Act published in Draft we desired it to be remarked that Salt might be imported paying a like Duty of Eight Annas per Maund, or if manufactured in the Bombay Presidency, and exported under Certificate of the Payment of Excise, it might then be landed, and passed free into the Interior. The Right Honourable the Governor in Council would be competent to make any necessary subsidiary Rules for the passing of imported Salt through the Excise Chokies, supposing there should be any on the Routes by which such Salt might pass into the Interior. In the Salt Act, as passed, it will be seen that the Rules for stamping Heaps, included in the Sketch Draft, have been omitted, and it is left for the local Officers to determine in what Manner the Stores shall be marked. This Matter will however, of course, be under the Control of the Governor in Council.

31. Most of the Suggestions offered in Mr. Secretary Wathen's Letter, dated 4th October last, and in that of Mr. Bruce enclosed therein, will be found to be sufficiently provided for in the Act as finally passed. We stated the Opinion, and the Governor General concurs with us on this Point, that it would be very injudicious to farm to an Individual a general Excise Act of this Description. No Authority to this Effect therefore is included in the Act.

32. With respect to the local Diversities, noticed in the Bombay Secretary's Letter, in the Manner of delivering Salt, and in the Mode of levying the Duty,

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Duty, all these Differences must of necessity cease, consequent on the Adoption of a general and uniform System, under which the Delivery will always be made under Superintendence of a Government Officer. The Maund used will of course be the Indian Maund; and the Government Officers of the Bombay Presidency must, if necessary, be furnished with the requisite Weights and Scales.

33. In the 8th Paragraph of Mr. Wathen's Letter some Observations were introduced about levying the Cost Price of the Article, as well as the Duty, through the same Officers. We thought that in these Observations, as well as in Mr. Bruce's Suggestion for providing against forced Manufacture, and other such Abuses, the Nature of an Excise Duty had been lost sight of. The Salt would, we remarked, no longer anywhere be made either on account of Government or under its Influence; and no legislative Prohibitions or other Measures could be necessary when the Transactions between the Manufacturer and his Workman, as well as between the Farmer and the wholesale Merchant, were conducted in the pure Spirit of Bargain between Individuals. The Certificate or Pass obtained from the Collector could give no Person a Right to remove Salt from the Place of Manufacture without the Permission of the Manufacturer.

34. Before referring to the particular Provisions of the Draft of Customs Act, we beg in this Place to mention, that the Customs Committee recommended, with reference to the Provision introduced into the Draft for giving Credit in the Ports of Bombay for the Amount of Duty levied in any Port of other Presidencies, that this Principle should be carried further, and no fresh Levy should be made of the Difference of Rate or Valuation, at the Port of Import. It was however determined by the Governor General in Council, that Importers from other Presidencies should only have Credit for the precise Amount of their previous Payments, so that their Goods might go to Market on the same precise Terms as other Goods imported from other Places. It will be seen from the Minute recorded by Mr. Ross, that he was disposed to carry this Principle further still than the Committee recommended, it being in his Opinion advisable that there should be no Duty at all levied on the Coasting Trade of India.

35. With respect to the Customs Act at Bombay, as this is only published in Draft, we deemed it unnecessary to do more than to refer the Right Honourable the Governor in Council of that Presidency to the Provisions contained in the Body of the Act and Schedules, from which it would be seen that almost all the Points brought to Notice in the Communications received from Bombay had been considered with a Disposition to concede as much as possible to the Wishes of the Right Honourable the Governor in Council. The only Question determined otherwise was the Exemption of the Port of Bombay from Export Duties. We regarded the Obligation to pass Goods for Export through the Bombay Custom House as a necessary Check for the Security of the Customs Revenue realized upon Import of the Goods. Credit will of course be given for any proved Payment, either of Import Duty at Bombay, or of the Export Duty at subordinate Ports; but unless the Necessity of proving such Payments were imposed on the Exporter, he would obtain equal Privileges on the Export of smuggled as of lawfully imported Goods, and the Knowledge of this must operate as a Premium to Smuggling. In the Draft of Act published the Clause exempting Bombay from Export Duty has accordingly been omitted.

36. In the Chokie Rules of the Draft of Customs Act the Duties of the Officers of that Service are confined to Prevention, as was suggested by the Governor in Council, it being left to the Government to appoint other Officers to collect the Revenue, and grant Certificates to cover the Goods across the Frontier; but as Mr. Pelly and some other Officers of the Bombay Government appeared to consider that in some Cases it would be preferable to allow the Duty to be collected at the Chokies, the Clauses of the Draft are so worded as to allow the Governor in Council to appoint a head Officer of Chokies to be Collecting Officer likewise.

37. The preventive Establishments at the different Ports and Bunders of Bombay must of necessity vary, and the Rules for that Branch are accordingly

so drawn as to allow the Governor in Council to use his Discretion, either simply to guard the Landing Places, or to license, register, and number the *Go Boats* as recommended by Mr. Bruce, or to maintain an Establishment of Customs Officers to be sent on board of Vessels, as is now done in the Port of Calcutta. The last-mentioned, though the most complete, is by far the most expensive System of Prevention, and we do not contemplate its general Adoption under the Bombay Presidency.

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38. It will be seen by your Honourable Court that the Draft of Bombay Customs Act will be read again at the First Meeting of the Legislative Council after the 20th December next, and it was intimated to the Government of Bombay, and it would be indispensable therefore, that any Observations, Suggestions, or Modifications that the Officers of that Government might desire to offer for Consideration should be submitted so as to arrive in Calcutta before that Date.

39. The only further Point requiring to be noticed is the Manner of dealing with Foreign Asiatic States. The Bombay Draft of Customs Act contains no Clause specifically declaring Arabs and others to be Foreigners subject to double Duties; but the Term Foreign Bottoms will include the Ships of this Nation, and when the Act passes it will be necessary to give Arabs the Benefit of the Reciprocity Act passed in this Year (No. XIV. of 1837), which has been so drawn as to leave the Governor General in Council full Authority to admit, on the Terms of British Bottoms, in any Parts of the Territories of the East India Company, the Vessels of any Native State of Asia or Africa which allows British Vessels to trade on equal Terms with their own.

40. It will be observed from the Correspondence noted in the Margin, that the Bombay Government, at the Suggestion of Mr. Bruce, the Collector of Customs at Bombay, recommended the same Reciprocity Principle to be extended to the Vessels of European Nations; but we observed that this Government was not competent to entertain such a Proposition, for several Reasons. Cons. 5th July 1837.

41. In the first place, the Regulation of the Commerce of British India with the States of Europe and America is not altogether within the Competency of the Governor General of India in Council. In many respects it is Matter of Treaty between Her Majesty and those States. And the Parliament of England, by an Act passed 1797, has specifically left the passing of Regulations for the Trade of Foreign European Nations with India to your Honourable Court. The Laws at present in force in respect to this Trade, and the Orders for levying double Duties upon European Foreign Vessels and Americans, have emanated from your Honourable Court, and it is very doubtful whether the more extended Powers of Legislation conferred by the 3d and 4th Will. IV. can be considered as having superseded the specific Law above referred to.

42. But even if the Matter were within the Competency of the Indian Legislature, we have considerable Doubt whether it would be expedient to interfere in the Matter.

43. Without discussing the undeniable Truths to which Mr. Bruce drew Attention, as to the Effect of discriminating Duties upon the conflicting Interests of Shipping and Commerce, and the Operation of Navigation Laws in obstructing Foreign Trade, which Discussion would have Reference as well to Questions of international Policy as to the Encouragement of Commerce and to Objects of local fiscal Regulation properly before the Government, it was remarked that the Adoption by this Government of Measures for at once introducing Reciprocity with any European Nation would separate the Policy of India from that of the Empire at large, and even from that by which the Commerce of the Island of Ceylon is regulated, and might prejudice Negotiations pending in Europe for obtaining the mutual Relaxation of injurious legal Provision. The Code of French Commerce, for instance, is in many respects even more unsocial than that of Great Britain; for amongst its Provisions is One declaring that none of the Products of Asia shall be imported into a French Port by a British Vessel, *nor from a British Port in Europe even in a French Vessel*. While such severe Restrictions exist there may be Advantage in maintaining Strictness on one Side until there be exhibited some Disposition to Concession on the other.

44. With respect to the Commerce of the United States of America, it was observed to the Governor in Council of Bombay that the same reasoning would not perhaps apply with the same Force; but other Considerations must guide the Decision. The Commercial Relations of these States with Great Britain were regulated by the Convention of 1815, which Convention defines with Precision the Restrictions under which American Vessels are permitted to visit and trade with British India; the Reciprocity however given by America in that Convention extends only to the Produce of Her Britannic Majesty's Possessions in Europe; and it might be unwise to grant further Relaxations to American Commerce in India, without demanding in return from America the Extension of reciprocal Advantages to Objects wider than our Indian Legislation could provide for.

45. We further remarked to the Government of Bombay, that there was also an important Circumstance to be taken into consideration in deciding Questions of this Description; namely, that Great Britain has entered into Relations with other Powers, binding her, perhaps improvidently, to admit them to the same Commercial Advantages as are given to the most favoured Nation; such a Provision must of Necessity operate to prevent the Grant of any local Advantages upon Conditions not participated in by all who are entitled to the Benefit of the Stipulation. And, as regarded the Dutch, there is the Commerce of Holland with England, and of Holland with the British Possessions in India, and another Commerce, that of Java and other Dutch Possessions with England on the one hand, and with India on the other. The Admission of the Dutch to reciprocal Advantages in India, establishing only Reciprocity for the Commerce of British India with Holland and with the Dutch Possessions in India, would be an incomplete Measure, if the direct Trade of England with those Possessions were not included, and is beyond the Powers of our Indian Legislation; besides which, unconditionally to grant any Concessions in India to Dutch Commerce, while Remonstrances are either directly or indirectly, under the First Article of the Treaty of 1824, pressed on the Netherlands Government in Europe, in consequence of the Restrictions laid upon the direct Commerce of England with Batavia, would be both inconsistent and prejudicial.

46. The Reference made in the above Observations to a few of the Difficulties which embarrassed this Question would, we doubted not, satisfy the Governor in Council at Bombay, that in the present State of the Commercial Relations of the British Empire, it would be unwise in the extreme for the Indian Government to interfere with the Commerce of European Nations, or to declare and act upon Principles of Policy in respect to this Commerce that could not be followed out, and that might, nay must, embarrass those who had the general Regulation of these Affairs. The Question we thus felt to be encompassed with Difficulties which do not appear to have suggested themselves to the Authorities at Bombay; and we are convinced that it is one, if not beyond the Competency of the Government of India to deal with, which should, upon every Motive of Prudence, be left to the Authorities in Europe.

We have, &c.,

(Signed)

A. ROSS.

W. MORISON.

H. SHAKESPEAR.

No. 12.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

General Separate Department, 10th January (No. 1.) 1838.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 10th January 1838.

1. The last Letter to your Honourable Court in this Department was No. 22. of 1837, dated 21st December.

2. We now submit to your Honourable Court a Report of our further Proceedings in this and in the Legislative Department, in connexion with the Bombay Customs Act, forwarded to your Honourable Court in Draft, with our Letter, No. 20, dated 15th November 1837.

2 A. Your Honourable Court will have observed that at the Sitting of the Legislative Council in which this Draft was read for the First Time, the first Meeting after the 20th December was fixed for the Second Reading of the Act, and we expressed a Hope that in this Interval the Bombay Government would be able to communicate to us their Observations, and any Suggestions of their Officers for the Improvement of the Act.

I.  
The Government  
of India  
, and  
The Court of  
Directors.

No. 12.

3. On the 18th and 20th of December last we received by Express Two Communications from the Government of Bombay, Copies of which, and of their Enclosures, accompany this Despatch. We considered these Communications first in the Separate Department, and observed upon them as follows:

4. In the Letters from Bombay, above referred to, the following Points were submitted for the Consideration of the Government of India:

First, The Claim of the Commerce of the Island of Bombay to Relief from Export Duty, on the Ground that, being a small Island, with no Native Products or Manufactures, the whole Export consists of Goods which must already have paid Duty on Import.

Secondly, The Effect of the Clauses of the Draft Act relating to Preventive Establishments, and whether, under the Powers conferred by them, the Local Government would have Authority to entertain such Establishments as it might deem necessary, without previous Reference for the Sanction of the Government of India.

Thirdly, The Want of a Provision for imposing Fines on the Masters of Country Craft not delivering Manifests or otherwise contravening the Rules established for the different Ports of the Bombay Presidency.

Fourthly, The Point submitted by the Chamber of Commerce at Bombay, viz., the Grounds upon which the Duty on Cotton had been fixed at Nine Annas per Indian Maund at Bombay, while it is only Eight Annas for the same Maund in Bengal.

5. With respect to the first Point, we observed that the Question had already been fully considered and discussed between the Two Governments, and it did not seem that any new Ground was adduced which should lead to a Change of the Decision before come to by the Governor General in Council on the Subject. The Necessity of passing Goods through the Custom House for Export under the Obligation to pay Duty if the Proof of previous Payment should fail had been imposed as an important Check upon the illicit Importation of Goods. The Check was alleged by the Bombay Authorities to be superfluous. Whether it was so or not would, we observed, be tested by Experience, and if in the Result it should appear that the Check could be dispensed with it would be easy at any Time hereafter to discontinue it. The fit Time, however, for introducing an experimental additional Check of this Kind was evidently that of granting Relief from other Disadvantages to which the Trade of the Presidency had hitherto been subjected. We therefore, adhering to our previous Decision on this Point, remarked further, that the Objection was not raised at present by the Mercantile Community; and that as the Bonding Rules had been already introduced at Bombay, the Objection to passing Goods for Export subject to Duty unless previous Payment was fully proved would, through the Facilities of that System, be greatly lessened.

6. With respect to the second Point, the Governor in Council, we observed, had rightly understood the Intentions of the Government of India in respect to the Customs Preventive Establishments which would be required at the different Port of Bombay to give effect to the Act. The Kind and Amount of Establishment must be settled in the first instance by the Governor in Council, subject to subsequent Revision by the Government of India, under its general Powers of Control.

7. With respect to the third Point, the Governor in Council and the Authorities in Bombay did not appear to have adverted to the Circumstance, that Chapter 4. Regulation XX. 1837 of the Bombay Code, containing the existing Rules in respect to Native Craft, was not included among the Provisions rescinded in the Draft of Act published on the 10th November. It had on this Account not been considered necessary to prescribe Penalties, or to make any Provisions touching the Arrival and Entry of Native Craft in the Ports of



the Rules in

no Penalties for the Nondelivery of Manifests, &c., we agreed to amend the Draft by including Chapter 4, referred to among the Provisions to be rescinded, and by inserting a Clause after Section 50. of the Draft, specifically giving to the Governor of Bombay Power to make Rules for the Anchorage and Entry of Native Craft, and for the landing and Shipment of Goods from and on board the same, under Penalty of 100 Rupees for every Act done in contravention of such Rules.

8. With reference to the last Point, viz., the Grounds upon which the Duty on Cotton in the Bombay Schedule had been fixed at Nine Annas, whereas in the Bengal Schedule appended to Act No. XIV. of 1836, it had been fixed at Eight Annas per Indian Maund, we observed that the Rate of Nine Annas was recommended by the Committee of Customs as the nearest Equivalent per Maund for the Duty previously established by Regulation IV. 1834 of Bombay, viz., "Five per Cent. on the Tariff Valuation, with the usual Advances."

9. The Valuation per Surat Candy of 78½ lbs. being by Tariff 105 Rupees, and the usual Advance being Eight per Cent., the total Value assessable for Duty was 113 Rupees 40 Decimals per Candy, on which

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Five per Cent. gave a Duty of	-	-	5 10 8 per Candy.

On the other Hand, at the Rate of Nine Annas per Indian Maund of 80 Tolas, the Candy of 78½ lbs. would pay Duty

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or less than the established Duty by

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10. In like Manner, the Duty of Eight Annas in the Bengal Schedule was at the Rate of Five per Cent., as previously established on a Valuation of 10 Rupees per Maund.

11. We remarked that the Superiority of Quality of the Cotton of Bombay warranted the higher Valuation given to the Article in the Tariff of that Presidency; consequently the Difference in the fixed Rate between the Schedules of the Two Presidencies was nominal, and not a Difference in the Per centage Rate of the Duty.

12. We left it to be decided in the Legislative Department, after Communication with the Governor General, whether, for Avoidance of the nominal Difference, to reduce the fixed Duty on Cotton to Eight Annas per Maund in the Schedule for Bombay when the Act should be passed, or to maintain it at Nine Annas, as the fair Equivalent for a Five per Cent. Duty.

13. We observed, first, that the Schedule for Bombay was not in all respects precisely similar to that previously enacted for Bengal, and we had determined to reserve the Question of entire Assimilation of the Duties of Sea Customs for all India until the Schedule for the Madras Presidency should also be under Consideration.

14. Thus Lac, Grain, Silk, and Indigo had still special Duties in the Export Schedule for Bengal, not yet introduced into that for Bombay, and Salt in the Import Schedule for Bombay was taxed only at Eight Annas, whereas in Bengal it was Three Rupees Four Annas per Maund.

15. Moreover, Half the entire Quantity and the best Descriptions of the Cotton of Bengal which bore a Sea Customs Duty of Eight Annas per Maund was still subject to the Disadvantage of having to pay this Five per Cent. Duty on Import by Land across the Jumna Frontier Line; whereas in Bombay the Duty would only be paid at the first Place of Sea Export.

16. The Duty levied upon Cotton under the Bombay Presidency at the Rate of Five per Cent. on the Valuation, above stated, might be assumed at Five Lacs of Rupees per Annum, One Ninth of which Sum would be sacrificed by a Reduction of One Anna for Equality with the Rate of Bengal, which was an important Consideration, no Equivalent being suggested in case of the Remission being conceded to the Bombay Exporter.

17. We communicated a Copy of the above Resolution to the Legislative Department, in order that the various Questions submitted might come under Consideration when the Act was brought up to be read a Second Time. We also forwarded a Copy to Bombay, for the Information of the Right Honourable the Governor in Council of that Presidency.

forms a Number in this Packet, your Honourable Court will perceive that Copy of the above Resolution, containing our View of the Questions submitted from Bombay, was forwarded immediately to the Governor General, with a Request for his Assent to the passing of the Act, modified as proposed therein. The Right Honourable the Governor General, in forwarding his Assent, expressed the Opinion that it would not be advisable to alter the Rate of Duty upon Cotton from Nine Annas, as in the Schedule for Bombay, to Eight Annas, as in Bengal, both being a fair Commutation of the Five per Cent. Duty intended to be laid upon this Article. The perfect Assimilation of the Schedules of the different Presidencies was a Question which his Lordship thought with us it would be better to defer until the Madras Schedules also should be under Consideration. His Lordship entirely approved the new Section proposed by us to be introduced, in order to give the Governor of Bombay the Power of regulating all Questions connected with the Entry and Anchorage of the Native Craft. On the Subject of subjecting the Trade of Bombay generally to Export Duty, his Lordship also concurred with us in thinking the Legislative Enactment should allow no Exemption. His Lordship, however, suggested that a dispensing Power might be allowed to the Bombay Government, if we thought this expedient. We preferred, however, to leave the Act as it stood, retaining the dispensing Power in our own Hands.

I.  
The Government  
of India  
and  
The Court of  
Directors.  
No. 12.

19. Having thus received the Governor General's formal Assent to the passing of this Act, we resumed the Consideration of it in the Legislative Department on the 3d instant.

20. The Government of Bombay, in a Letter from Mr. Secretary Reid, bearing Date the 21st ultimo, and received by Express, brought some further Points to our Notice, which were taken fully into Consideration before finally passing the Act. We communicated to that Government the following Observations, in explanation of our View of each of the Points submitted:—

First, We observed, that Regulation III. of 1834, which was noticed as not amongst the Enactments specifically rescinded by the Two first Sections of the proposed Act, had already been rescinded by Act II. of 1836. That Act, again, was not originally included among the Provisions rescinded, because the special Duties laid by it on the Articles mentioned, on their Import into the Island of Bombay, were deemed Consumption Duties, of the Nature of Town Duties, for they had been substituted specifically for Town Duties. It had not been intended on this Occasion to revise or alter the Scheme of Town Duties established for the Presidency of Bombay, defective as that was known to be. Specific Information had been called for as to the precise Duties levied under that Name, with a view to a general Revision of that Branch also; and it had been conceived that the proper Time for considering the Propriety of maintaining or relinquishing the extra or special Duties laid by the Act in question on particular Articles imported into the Island of Bombay, in commutation of Town Duties, would be when that Revision was in hand. It was on this Account that Act II. of 1836 had been left in force. Upon reconsidering the Matter, however, it appeared clear to us that the Duties imposed by Act II. of 1836, though established in commutation for Town Duties, were strictly of the Nature of Customs, and therefore that it would be inconsistent with the Principle of Equality intended to be introduced by the proposed Act to allow these separate Duties to stand as imposed on Articles of general Commerce by the previous Act referred to; Act II. of 1836 was accordingly now included among the rescinded Enactments.

21. In the Letter of the Bombay Government, dated 21st December, it was remarked that the general Words at the End of Section II. of the new Act would have amounted to a Rescindment of the Duties as established by Regulation III. of 1834; but this, we remarked, would not be the Case, seeing that these Duties were not, since the passing of Act II. of 1836, levied under Authority of any Regulation of the Bombay Code. The Act of the Government of India laying the special Duties would have stood but for the special Repeal which had now been introduced:



Secondly, It was brought to notice by the Bombay Government, that in the Schedule annexed to the present Act the special Duty levied on Tobacco imported into Bombay was maintained, but Ganga was not mentioned. Upon this Point we observed that the special Duties levied in the Island of Bombay on Ganga and Tobacco were Abkarree Duties, imposed by Regulation XXI. of 1827 of the Bombay Code, which Regulation was not included, and was never intended to be included, among those rescinded or touched in any way by the new Customs Act. Ganga therefore would remain subject to the Abkarree Duty of Eighty-seven Rupees per Bombay Maund, as heretofore, in like Manner as Tobacco continued to pay its Abkarree Duty of Three Rupees per Bombay Maund, commuted into Nine Rupees per Indian Maund.

22. We stated that the Reason for noticing the Tobacco Duty, and commuting it into a Rate per Indian Maund, was because the general Customs Duty of One Rupee Eight Annas per Indian Maund, levied on Import and Export of this Article by Sea throughout the Presidency, was a high Duty, and therefore required to be allowed in Deduction in the Levy of the special Abkarree Duty. But Ganga bore only a Customs Duty, as an unenumerated Article, of Three and a Half per Cent., which Duty was so small a Fraction in comparison with the high Abkarree Duty of Eighty-seven Rupees per Bombay Maund (255 Rupees per Indian Maund) that it did not appear to us to be necessary to provide for its being allowed in Deduction in the Levy of the latter. It appeared indeed that the Customs Duty of Three and a Half per Cent. had been always levied in excess of the Abkarree Duty at Bombay, so that the Act made no Change in this respect ; and Regulation XXI. of 1827 was clearly not included, either by special Mention or by the general Rescindment of Customs Duties, amongst the Provisions repealed by this Act. We reserved the Consideration whether the Rate of Eighty-seven Rupees per Bombay Maund (255 Rupees per Indian Maund) would be a proper Tax to levy on this Article, and whether Bang also should be subjected to the same Rate of Duty, as a proper one to be taken up on the Revision of the Abkarree System of the Bombay Presidency. It could scarcely have been expected that we should at once, without Explanation from the Right Honourable the Governor in Council of Bombay, consent to Reduction of the Duty on Ganga from 255 Rupees per Indian Maund to Nine Rupees per Indian Maund, for Assimilation with the Abkarree Duty on Tobacco, as proposed in the concluding Paragraph of the Letter from the Bombay Government, and no Materials were furnished from which to judge whether Nine Rupees would be a proper Duty to lay on Bang as well as Ganga.

23. The Legislative Council, acting under Opinion expressed by the Governor General of India on the Subject, did not deem it expedient to lower the fixed Valuation Duty laid on Cotton in Schedule A. of the Act. For the Grounds of this Determination we referred the Government of Bombay to the Copy of Resolution communicated to them from the Separate Department under Date the 20th ultimo.

24. On the Subject of making the Export Rule of the Act applicable to the Trade of the Island of Bombay, we informed the Governor in Council that his Lordship had also concurred with us in the Expediency of leaving the Rule to stand as Part of the Act, and omitting the exempting Clause proposed. The Government had always the Means of resorting to its dispensing Power for remedying the Inconvenience to Trade in case it should hereafter be found that the Check afforded by the Rule against Smuggling was productive of more Vexation to the Mercantile Community than the Benefit to the Revenue justified.

25. A Copy of the printed Act, as finally passed by us, forms a Number in the Packet : and we trust to receive the Approbation of your Honourable Court to the Measures thus completed for placing the Customs of the Bombay Presidency on a Footing analogous to that previously established in Bengal.

We have, &c.

(Signed)

A. ROSS.

W. MORISON.

N. SHAKESPEAR.

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Extract SEPARATE LETTER from the GOVERNMENT of INDIA, dated 12th September (No. 12.) 1838.

2. Our Letter (No. 1.) of 1838, dated 10th January, contained a Report of our Proceedings in this and in the Legislative Department, in connexion with the Bombay Customs Act. We have now the Honour to submit a further Report on the Subject. Coll. No. 1.

CUSTOMS.

3. On the Consultation of the annexed Date is recorded a Letter from the Acting Chief Secretary to the Government of Bombay on the Subject of the new Customs Act (No. 1. of 1838), bringing to Notice some Points indistinctly provided for, and giving Cover to a Notification published by the Right Honourable the Governor in Council, fixing the 1st of September 1838 as the Date upon which those Provisions of that Act which subject Goods exported from Bombay to Export Duty, and give them Claim to Drawback, only under the Condition of proving to Satisfaction a previous Payment of Customs Duty, were to take effect. Cons. 1838,  
14th March,  
Nos. 2 and 3.

4. In reply we observed, that the Right Honourable the Governor in Council of Bombay had rightly understood that it was not the Intention that Goods which had paid Import Duty at that Presidency, or which had been admitted to free Entry under Section 19. of the Act, should, when re-exported from Bombay, be subject to an Export Duty in addition to the Customs Duty already realized upon them. It did however appear that, through some Inadvertence, the Words "or exported from," which should have been inserted in Section 20. of that Act between the Words "imported at" and the Words "any Port of the Presidency of Bombay," had been omitted, and the Act contained in Words no Provision to prevent the Levy of a Second Export Duty on the same Goods. The whole Spirit, however, of the Act, we remarked, was so opposed to the Construction, that it could never have been intended to subject such Goods to double Duty; that, independently of the specific Declaration to the Effect contained in the Letters of this and of the Legislative Department, the Government of Bombay were in our Opinion quite warranted in interpreting the Act as authorizing no Second Levy of Duty under any Circumstances, upon the Export of Goods from Bombay which had already paid either Import or Export Duty in the Bombay Presidency.

5. With respect to the further Point brought to Notice, to wit, that the Government, under strong Representations from the Commercial Community at Bombay, had suspended till the 1st September the Enforcement of the Rules for requiring Proof of a previous Payment of Customs Duty as the Condition of not levying Export Duty or granting Drawback in the Port of Bombay, it was stated that, yielding to the strong Opinion expressed by the Government of Bombay as to the Necessity of granting this Indulgence, we would not withhold our Confirmation of the Measure. It would be necessary, however, we remarked, that the Mercantile Community of Bombay should be given distinctly to understand that they must not expect a further Suspension of that Part of the new Customs Act for Bombay which required such Proof, and that after the 1st of September "no Goods," to use the Words of the Notification issued by the Right Honourable the Governor in Council, "would be exempted from the Payment of Export Duty, or be entitled to Drawback, unless the Parties concerned (at the Time of passing them through the Custom House for Export) produced Proof of the Payment of Import Duty, or of the Goods having been imported under exempting Certificates."

6. With reference to the concluding Observation of the Letter of the Acting Chief Secretary at Bombay, from which the above Citation was made, to wit, "that this Enunciation is intended to operate as an indirect Assurance that until the 1st of September Proof will not be severely exacted of the Import Duty having been paid," we concluded that it was intended wholly to suspend the Levy of Export Duty in the Port of Bombay until the Date mentioned upon Goods of the Descriptions assumed to be always imported;

for if the Collector of Customs were to be vested with a Discretion of demanding it or not, independently of the general Requisition to produce Proof of a previous Payment of Customs Duty, a Door would be opened to much Abuse.

16th May

1. and 2.

7. As connected with the Subject of the Letter of the Acting Chief Secretary of Bombay, referred to in the preceding Paragraphs, the Bombay Government forwarded a Letter from the Collector of Customs at Bombay, and its Enclosures, pointing out the serious Obstruction which would be caused to the Trade of that Port by the Rule which would come into operation on the 1st of September 1838, requiring all Exports from Bombay to prove their regular Import and Payment of Customs to entitle them to receive the prescribed Drawback, or Exemption from the Export Duty, as the Case might be, provided for in Act I. of 1838.

8. The Bombay Government conceived that the Arguments and Facts brought forward by the Bombay Chamber of Commerce were conclusive of the Impracticability of enforcing the Rule objected to; and the Government of Bombay were therefore of opinion, that as the Attempt to apply it would lead to Fraud and Perjury to an Extent hardly calculable, it was very important that the Question should be taken into consideration by us again, with a view to the Adoption of such remedial Measures as we might consider necessary.

9. In the Reply it was stated, that we did not discover, in the Representation of the Merchants, made through the Chamber of Commerce, or in the Letter of the Collector of Customs at Bombay, any new Ground for exempting the Exports of that Presidency from the Necessity of proving the Payment of Import Duty before obtaining Drawback, or the Privilege of free Export for Entry into the other Ports of the same Presidency.

10. We admitted freely, that Goods imported before the new Law took effect, and before therefore the Merchants were alive to the Necessity of taking Precautions to secure their Right to Drawback, or free Export with the Right of Entry at other Ports, and for that Purpose preserving the Means of readily proving the Payment of Import Duty, were entitled to some Indulgence, and we therefore had confirmed the Suspension until the 1st September of the Rule for rigorously enforcing the Production of such Proof, in consideration of the Claims of the Holders of Goods in this Predicament. We however could not see sufficient Reason to extend the same Indulgence beyond the Date thus fixed.

11. The whole Argument of the Chamber of Commerce and of the Collector of Customs at Bombay, against the Requisition of Proof as the Condition of granting Drawback, and free Export with the Privilege of free Entry at other Ports, rested, in our Opinion, upon the Assumption that no Goods could find their Way to Land in any Part of the Island of Bombay without having paid Import Customs Duty. Looking to the geographical Position and Size of the Island, we were compelled to refuse Admission to this Inference; and it would evidently, as had been observed in the previous Communications of this Department, operate as a perpetual Premium to Smuggling, if the mere Circumstance that Goods of a particular Description (Europe or China Goods, for instance), where forthcoming on the Island, entitled such Goods, without further Enquiry, to Drawback, or to a Certificate giving the Privilege of free Entry at other Ports.

12. It was very true that European and other Goods designed for Consumption on the Western Continent of India were often, nay, ordinarily, imported first at Bombay, and Goods brought to this Entrepôt might change their Form while there so as to destroy the Means of Identification for Proof to the Payment of Import Duty, as, for instance, Wines and Beers brought out in Cask might be bottled in Bombay, or Piece Goods which had passed the Custom House in Bales might be carried out in single Pieces; but although we were ready to sanction any Arrangement that might be suggested for securing the Privilege of Drawback, and free Export with Certificate, to imported Goods which might so change their Shape, and were of opinion that through the Establishment of Dépôt Warehouses this might easily be effected

for the Majority of Goods, yet we could not look upon the Circumstance that Goods were liable to such Changes as an Argument for dispensing with a necessary Customs Check. The retail or small Dealer, if he procured his Goods otherwise than from a wholesale Dépôt, the internal Arrangements of which gave the Means of Proof to the Payment of Import Duty, could not be permitted to obtain a Refund of Duty on his Merchandise at the Time of passing it for Export at Bombay, or Exemption from Duty on Import at a subordinate Port, without opening the wide Door to Abuse apprehended. Such Articles, we observed, must be treated like Goods of doubtful Origin when exported; and here we pointed out that it was only *Country Goods* that were subject to Export Duty, so that, under the Operation of the new Customs Law, Europe and China Goods might be exported from Bombay without Payment of Export Duty, the only Difference in respect to them being, that they could not obtain either a Drawback or the Certificate exempting them from Payment of Import Duty at other Ports, except upon Proof to an actual Payment made at the Custom House of Bombay.

Coll. No. 4  
Cons. 1838,  
28th Feb.,  
to 3.

13. It appeared to us that there could be little Safety to the Customs Revenue, if either of these Advantages were obtainable without clear Proof of the actual Payment of Duty, and that the fair Trader would carry on his Commerce at a great Disadvantage, if so ready a Means of Evasion as such a System would present were left to the Smuggler.

14. It seemed, however, that the Chamber of Commerce and the Merchants of Bombay, not content with possessing the Right of free Export from Bombay in respect to Goods of certain Descriptions, asked also for free Import at the subordinate Ports, without any Obligation to prove a Payment of either Import or Export Duty at Bombay. We stated that if the Privilege of free Import were allowed at subordinate Ports of the Presidency to Goods of certain Descriptions without any Bombay Certificate, the whole Duty of Import on these Descriptions of Goods at those Ports would be jeopardized by habitual Transshipments outside the Ports of Bombay, and Goods would be brought direct to the subordinate Ports, to evade the Bombay Duty, to the Prejudice of the Trade of that Port. The Collectors at the Ports on the Continent could evidently have no Criterion by which to judge whether to levy Duty or to allow free Import, except the Certificate of another Collector. But if such a Certificate were indispensable, and it seemed to be admitted to be so, it appeared to us that it would be an anomalous Thing in the Administration of Customs Duties that any Certificate should ever be granted except under Proof of an actual Payment of the Duty, for which it was an implied Receipt. The Object desired by the Chamber of Commerce was to make the Port of Bombay the Entrepôt of the Commerce of the West of India, and on that Account to increase the Facilities for carrying Goods thence to all Parts; to render it, in short, as easy, and, so far as Customs Impediments went, as profitable, to take Goods through the Entrepôt as direct to the Place of Consumption. This Object, however, could in our Opinion only be fully assured by an entire Exemption of the Port of Bombay from Duties, both of Import and Export; but the Population of that Island had no Claim to such an Exemption from a general Tax levied on all the rest of the Presidency, and its Consumption appeared too considerable, and the Duties on it were too productive, for the Government to make the Sacrifice of the Revenue for the Benefit of the Entrepôt Trade of the Island.

15. All these Considerations had influenced our Determination to place the Trade of Bombay on the same precise Footing as that of other Ports on the Western Coast, and we added the Expression of our Expectation that a considerable Improvement of the Customs Revenue would be perceptible in consequence of the Change of System; on which Account, until the Law should have had a fair Trial, we could not consent to dispense with the Provision which was the Subject of Complaint. We remarked further, that though the Law required the Collector to be satisfied that Duty had been paid before he granted a Certificate giving the Privilege of free Duty at other Ports, or Drawback of the local Duty, it did not specify any particular Description of Proof to be necessary, so that it would depend mainly on this Officer's Administration of

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the Law, whether it proved a Source of Oppression or the contrary. There could be no Necessity for the Collector rigidly to insist on the Number of the Import Registry being shown in respect to Goods exported by a Merchant of Credit from a Warehouse or Store habitually used for the Deposit of imported Goods of known Descriptions, and we were prepared to hear that the Customs Officers of Bombay exercised the Discretion they possessed in this Matter with Indulgence to the Merchants; for we declared ourselves quite ready to admit that the Circumstance of Bombay being an Island where Transit into the Interior could only take place through Sea Export, made a Distinction which would prevent that Presidency from drawing the same precise Advantage from the Abolition of internal Duties as Bengal, where the Import by Sea was made once for all, and the Goods passed everywhere afterwards without Question. We observed that the double Intervention of Custom House Annoyances had always been acknowledged as an Evil, and the Question was intricate merely through the Difficulty of dealing with such a necessary State of Things. In conclusion, we repeated that we should always be ready to consider any Scheme that might be suggested for mitigating or removing this Evil, if it were not fraught with too great an Abandonment of necessary Customs Checks, so as to endanger the Revenue, and encourage the illicit Trader.

16. As connected with the Principles upon which the new Bombay Customs Law was based, we take this Occasion to report a further Correspondence that passed with that Government on the Subject of the Duty on Ganga, which your Honourable Court will recollect was left untouched by the new Act, and to be levied according to the Laws previously in force. We refer your Honourable Court to Paragraphs Twenty to Twenty-two of our Letter No. 1. of this Year, dated 10th January, for a Report of the Discussions that occurred on the Occasion of passing the Act.

23d May  
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17. Your Honourable Court will observe, that in a Letter dated 1st May last the Bombay Government forwarded to us the Letter of the Customs Collector of that Island, and supported strongly his Suggestion, that a special Duty, which the Government proposed to fix at Nine Rupees per Indian Maund, should be laid on Ganga imported into Bombay, and Nine Rupees also upon Bang.

18. We replied to this Preference, that we were sensible that the Rate of Excise levied on Ganga at the Time of Import into Bombay was so excessive as entirely to defeat its Object, by driving the Retailer and Consumer to the smuggled Article; nevertheless we felt great Objection to legislating separately for the particular Object of remedying this Evil, at a Time especially when the Excise on Spirits and intoxicating Drugs (the Abkarree) was under Revision, and we had not relinquished the Hope of placing the whole of that Branch of the Revenue under better Regulation, through a Scheme of general Management adapted to all the Presidencies. Observing, however, that the present high Duty upon Ganga was imposed by the former Bombay Regulations, and that the Tax had not been specifically renewed in the Customs Act, or in any other Law passed by the Legislative Council of the Government of India, we were of opinion that the Case was one in which the Right Honourable the Governor in Council might fitly use his Discretion, by ordering the full Rate of Duty not to be collected. We gave our ready Sanction to the Adoption of this Course, and to the Substitution in this Manner of a reduced Duty of Nine Rupees per Indian Maund, or Three per that of Bombay (in lieu of Eighty-seven Rupees per Bombay Maund), upon Ganga imported into the Island of Bombay. The Duty on Bang, if a new Tax, must, we remarked, await the Sanction of a Legislative Enactment for its Levy. We could not avoid noticing the clear Admission made in the Correspondence forwarded in this Instance of the Existence of Facilities for smuggling into the Island of Bombay, notwithstanding the new Precautions and preventive Establishments which had been sanctioned by the local Government. It appeared that not only Ganga but Tobacco also had almost nearly escaped Taxation through these Facilities, combined with the high Rate of Duty. With this Fact thus acknowledged, we observed that the Right Honourable the Governor in Council must not wonder that the Government of India was reluctant to concede, that the mere Circum-

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stance that Foreign Articles (some of which when brought in Foreign Bottoms pay heavy Duties according to the new Act) have found their Way into the Island of Bombay, ought to be admitted as giving Claim to Drawback on Re-export, or to a Certificate giving Exemption from Duty when carried to another Place or Port of the Presidency for Consumption.

25. With the Letter recorded on the Consultation of the annexed Date the Acting Chief Secretary at Bombay transmitted a Communication from the Chairman of the Chamber of Commerce relative to the Assimilation of the Customs Duty leviable on Cotton in the Bengal and Bombay Presidencies.

26. In reply to this Communication the Bombay Government were informed that the Government of India would be willing to take into its Consideration the more complete Assimilation of the Duties on Cotton at the different Presidencies when the Preparation of a Schedule of General Customs Duties for British India should be put in hand. The Grounds urged by the Chamber of Commerce in favour of an Equalization did not fail to occur to us in the Consideration of the Law passed, but the Question involved many other Considerations which prevented its being determined generally for all India upon the mere View of the broad Principles on which perfect Equality was claimed.

27. Our further Proceedings in connexion with this Subject will be duly reported to your Honourable Court.

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No. 14.

LETTER from the GOVERNMENT of INDIA to the COURT of DIRECTORS.

Separate General Department, 30th April (No. 7.) 1839.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

Fort William, 30th April 1839.

1. In Paragraphs 1. to 9. of our Despatch in this Department, No. 6., dated 6th September 1837, we brought to the Notice of your Honourable Court a Letter from the Board of Customs, Salt, and Opium, submitting Statements showing the Receipts and Disbursements of the Calcutta Custom House during the first Twelve Months after Acts XVII. of 1835 and XIV. of 1836 took effect, and reporting on the Change of System introduced by those Acts. We have the Honour with our present Despatch to lay before your Honourable Court further Reports submitted to us by the Deputy Governor of Bengal from the Board of Customs and the Collector of Customs of Calcutta upon the Operation of the Acts in question, and their Effects upon the Customs, Revenue, and Trade of this Port.

2. Your Honourable Court will observe, that the Result of these Reports is extremely favourable; for although through the Fluctuations of Commerce there was a falling off\* in the Quantities and Values of most of the Goods imported by Sea, the Exports from Calcutta showed an Increase† in 1837-38, above the preceding Year, of 32,71,320 Rupees, which, considering that the Time was comparatively unfavourable for Speculation, and Prices were rather lower than usual, seemed to us to prove that the Effect of the Abolition of Internal and Transit Duties had been to promote the further Development of the Resources of the Country, and that the Addition made to the Rates of Duty upon many of the Exports to Europe had not operated to prevent their finding a favourable external Market against the Competition of similar Productions from other Quarters.

Total Imports into Calcutta, 1836-37	-	2,88,79,239
Ditto - 1837-38	-	2,70,24,372
Difference less	-	Rs. 18,54,867

Total Exports from Calcutta, 1836-37	-	6,25,88,390
Ditto - 1837-38	-	6,58,59,700
Difference more	-	Rs. 32,71,320

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3. The Customs Revenue of the Three Years, 1835-36, 1836-37, and 1837-38, has been as follows :

No. 14.	Gross Receipts	-	-	-	1835-36.	1836-37.	1837-38.
	Deduct for Salt	-	-	-	Rupees. 37,94,519	Rupees 36,06,585	Rupees. 38,14,247
					8,54,501	11,53,827	10,30,640
	Receipts on ordinary Merchandize	-			29,40,018	24,52,758	22,83,607

4. The Charges for these Three Years were :

In 1835-36	-	-	8,90,966 Rupees.
1836-37	-	-	7,20,812
1837-38	-	-	4,76,347

Total Rupees - 20,88,125

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STATEMENT of the ANNUAL AMOUNT of DUTY and DRAWBACK on the ARTICLES

ARTICLES		1834-35.			1835-36.		
		Quantity.	Duty.	Drawback.	Quantity	Duty.	Drawback
COFFEE	{ British	14,312 3 10	11,955 14 3	678 7 3	17,009 24 10	16,652 0 0	9,959 2 0
	{ Foreign	-	-	964 14 3	11 26 8	14 1 0	2,165 10 9
RATTANS	{ British	15,613 6 12	3,390 3 0	244 2 6	16,812 1 0	2,901 15 0	448 11 6
	{ Foreign	1,018 28 0	422 4 0	101 13 9	1,476 5 0	423 12 0	163 15 9
TOTAL RUPEES		-	15,768 5 3	1,982 5 9	-	19,991 15 0	12,737 8 0
ALUM	{ British	37,918 37 12	14,065 4 6	3 1 6	35,334 2 10	9,461 0 6	24 6 3
	{ Foreign	2,540 31 0	1,7	-	-	-	2 13 3
CAMPHOR	{ British	1,187 22 12	4,16 4 3	6 1 6	746 36 10	2,577 10 0	105 13 9
	{ Foreign	-	-	-	-	-	-
CASSIA	{ British	4,225 38 6	5,829 5 9	2,854 0 3	2,372 26 4	2,769 12 0	1,153 3 0
	{ Foreign	-	-	361 2 0	-	-	56 8 6
CLOVES	{ British	2,644 33 14	5,850 7 6	1,297 2 0	77 0 0	174 0 6	22 4 0
	{ Foreign	2,107 16 4	10,080 0 0	891 0 0	4,100 28 4	20,343 0 0	-
CORALS	{ British	96,903 Sa. Wt.	622 12 0	214 3 6	86,004 1/2 Sa. Wt.	2,087 8 6	-
	{ Foreign	92,405 Sa. Wt.	1,997 0 0	18 1 0	5,936 Sa. Wt.	99 12 0	0 7 3
NUTMEGS and MACE.	{ British	206 2 1 1/2	2,165 4 0	345 8 9	105 18 12	1,368 12 0	-
	{ Foreign	0 23 0	11 0 0	128 2 3	66 8 12	1,766 0 0	82 10 0
PEPPER	{ British	40,015 2 6	36,458 11 9	523 5 6	37,780 22 14	28,820 1 9	93 8 9
	{ Foreign	-	-	1 10 0	1,070 14 4	1,755 8 0	46 0 6
TEA	{ British	12,543 Pack <sup>s</sup> .	28,174 9 3	1,915 11 0	5,136 Pack <sup>s</sup> .	10,834 6 0	1,146 0 6
	{ Foreign	-	-	9 0 3	-	-	57 9 9
VERMILION	{ British	1,117 Boxes.	11,267 8 3	582 6 6	175 Boxes.	778 5 3	-
	{ Foreign	-	-	11 9 9	-	-	13 1 0
TOTAL RUPEES		-	22,433 11 3	9,192 1 9	-	82,838 12 6	2,804 6 6

The Reduction being of course occasioned by the Abolition of the Chokie and other Establishments for Collection of Inland Duties. In Calcutta there has been a large Addition to the Preventive Establishment.

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5. Of the Amount realized in 1835-36 no less than 16,29,606 Rs. was on account of the Inland Customs of Bengal abolished at the Close of that Year, so that in fact, instead of a Deficit of Seven Lacs in 1837-38, there has been an Increase of Sea Customs, as compared with 1835-36, of about Nine Lacs, which fully realized the Estimates and Expectations with which the Change of System was introduced.

6. Our Attention was on this Occasion directed to the Proportion of the above Amount of Customs Duty which had been yielded by the Articles still remaining on the Schedule with Rates of Duty exceeding Five per Cent., and the following is a Statement of the Realizations upon these Articles for Four Years ending with 1837-38, and Three Fourths of the Year 1838-39.

iven, below from the Year 1834-35 to the Third Quarter of 1838-39.

1836-37.			1837-38.			Three Quarters of 1838-39.		
Quantity.	Duty	Drawback.	Quantity.	Duty	Drawback.	Quantity	Duty.	Drawback.
5,144 21 11	3,773 3 0	2,439 0 6	5,650 32 8	7,578 1 3	3,900 13 0	5,688 3 1/4	6,802 13 6	264 2 5
4,569 0 4	7,124 6 6	2,228 10 9	- - -	- - -	3,767 9 9	332 23 8	797 9 9	196 4 4
9,831 33 4	1,817 8 6	805 6 6	9,181 4 2	1,715 2 9	1,400 7 9	4,302 28 5	836 8 0	422 10 5
1,424 16 3	409 11 3	105 8 9	152 25 0	57 3 9	110 13 0	- - -	- - -	97 7 3
- - -	13,124 13 3	5,578 10 6	- - -	9,350 7 9	9,179 11 6	- - -	8,486 15 3	980 9 6
36,956 15 4	11,396 13 0	2 8 6	38,056 22 7	12,215 11 9	1 12 0	4,863 23 8	1,459 11 3	15 2 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
129 9 4 107 Sa. Wt.	704 9 3	50 5 6	1,117 36 0 1/2	8,335 9 0	18 12 6	400 18 5	1,835 13 9	888 1 9
- - -	- - -	761 14 0	- - -	- - -	- - -	- - -	- - -	- - -
911 38 0	1,269 5 6	1,150 2 3	362 38 1 306 lb	516 3 3	362 8 9	483 21 2 1/2	662 3 9	222 10 9
- - -	- - -	226 5 6	- - -	- - -	- - -	- - -	- - -	11 5 9
47 8 12	165 3 6	165 15 6	216 1 13	375 41 0	361 6 6	1,327 18 0	5,188 11 3	408 5 9
2,501 4 12	17,982 11 3	- - -	2,292 27 0	17,591 15 3	- - -	2,447 0 6	17,754 3 6	- - -
1,80,669 Sa. Wt.	10,466 1 3	- - -	2,38,407 1/2 Sa. Wt.	13,844 6 3	1,238 15 0	1,86,174 1/2 Sa. Wt.	11,528 10 0	1,239 3 6
87,225 Sa. Wt.	9,990 12 0	87 8 0	31,958 Sa. Wt.	2,562 11 9	- - -	18,236 Sa. Wt.	1,814 11 6	- - -
516 9 10 1/2	4,897 15 3	919 11 9	1,243 36 8	6,599 11 9	114 12 6	167 10 5	1,331 5 0	207 8 9
21 0 12	476 3 0	- - -	47 26 12	991 0 9	- - -	62 32 14	1,702 3 9	42 2 3
39,344 23 14	43,206 5 6	331 4 0	33,155 10 1	39,589 4 3	3,854 11 6	27,260 18 5	30,189 15 9	2,726 10 9
- - -	- - -	1,580 15 0	- - -	- - -	1,272 2 0	- - -	- - -	9 12 0
6,297 Pack*	16,847 3 0	1,116 15 0	7,029 1/2 Pack*	24,311 7 3	3,194 9 9	5,153 Pack*	17,293 12 3	2,895 8 5
2 Chens.	14 0 0	29 6 0	14 Hf. C*	119 0 0	80 0 0	- - -	- - -	- - -
442 Pack*	6,620 8 6	- - -	823 Pack*	11,005 14 6	- - -	449 Pack*	5,376 4 0	- - -
1 Box.	17 1 0	6 8 9	- - -	- - -	- - -	- - -	- - -	- - -
- - -	1,22,954 12 0	6,432 7 9	- - -	1,38,058 10 9	10,503 10 6	- - -	96,137 9 9	8,866 8 3



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7. In the above Statement your Honourable Court will perceive that Wines and Spirituous Liquors are not included, as the Duty upon them must always have special Reference to the Levy of Excise Duties upon the Vend of Spirits, and the Reduction of the Customs Duty levied upon their Import by Sea had never been made a Question.

8. Excluding Wines and Spirits, the Realization on Imports assessed above Five per Cent. have averaged about a Lac and Twenty thousand Rupees. We did not feel prepared, on many Accounts, to entertain any new Scheme, at this particular Time, which might be based on Propositions for the Reduction of existing Rates, under Expectation that the Relief from Duty would produce an enlarged Import, and so retrieve present Losses; but we considered that, whenever a Revision of the Tariff might again be in hand, it would be a Point for Consideration whether, through an Equalization of the Duties on all or some of these Articles, and the general Imposition of Five per Cent. on them, as upon other unspecified Articles of Import, in enhancement of the present Duty of Three and a Half per Cent. on such Articles, a very material Improvement might not be made in the Principle of the Tariff, with manifest Benefit also to the Revenue. The proper Time, however, as it seemed to us, for entertaining such Propositions, would be on the Receipt of the expected Reports upon the Customs System of Fort St. George, when the Establishment of a general uniform Scheme for the whole of India would come of necessity under Consideration.

9. In his Report on the Results of the Acts of 1835 and 1836, the Collector of Customs of Calcutta took occasion to point out the Inconvenience and Trouble attending the Drawback Rules, in their Application to the System of bonding and warehousing as proposed to be introduced in Calcutta; and Mr. Walker suggested that the Government should by Preference follow the Example of England, and abolish the Drawback, either wholly or with the Reservation of some few specified Goods.

10. The Board of Customs also supported this Recommendation, and proposed the entire Abolition of Drawbacks, recommending, in lieu of an Adjustment of Duty, and Levy of the One Eighth reserved Duty on Re-exports, as now established by Law for imported Goods, that, when warehoused and bonded, the Re-export should be free, the Import Duty being entirely excused; but that the Privilege of free Re-export should be confined to bonded Goods.

11. The Grounds of these Recommendations were, first, the peculiar Situation of Calcutta, which prevented it ever being resorted to merely as an Entrepôt; and, secondly, the Prevention of Frauds, real or apprehended. The Re-export Trade with Drawback was stated to have fallen chiefly into the Hands of Jews, Arabs, and Native Merchants, and to be carried on by them under Circumstances not exempt from the Suspicion of much Fraud. Approving the Grounds of these Recommendations, we propose to take the Subject into our mature Consideration when the Revision above referred to shall be in hand. We remarked that the Schedule established for Bengal having been extended to Bombay, the Question of so important a Change as the Abolition of Drawbacks was not one affecting this Presidency only, but if adopted here the Modification must be so framed as to be applied equally to that Island. We trust that the Reports and other Papers expected from Madras will enable us to enter, at no distant Date, upon the proposed Revision. In the meantime, we have desired the Deputy Governor of Bengal to direct the Chamber of Commerce and Managing Committee of the Bonded Warehouse Association to be consulted, through the Board of Customs, upon the projected Change in regard to Drawbacks, in order that the Mercantile Community might have Notice of the Matter having been brought forward, for Consideration, and that we might have the Benefit of their Objections or Remarks when the Question should be brought again before us. We shall communicate our further Proceedings on this Subject for the Information of your Honourable Court in due Course.

12. Upon the Subject of the Customs Duties of the North-western Provinces, still levied on the Jumna Line, we have not much at present to add to our previous Reports and Notices. The only Occasion in which the Customs Revenue

Revenue of the North-western Provinces has been recently brought before us was upon a Reference from the Governor General for those Provinces, asking our Opinion upon certain Recommendations of the Western Board of Revenue, embracing the following Points: First, whether to establish a fixed Valuation List for the Levy of Inland Duties, in supercession of the Rule in Section 15. of Regulation IX. of 1810, requiring separate Books of Rates for each Collectorship; and, secondly, whether to narrow the List of Articles subject to Duty, to which the Governor General appeared inclined, or to add to it Nine fresh Articles, as suggested by the Western Board.

13. In conformity with our Orders, the Secretary of this Department submitted a Note on this Occasion (a Copy of which was transmitted to the Governor General), bringing to Notice the several Points connected with this Branch of the Public Resources which required the Decision of Government. To this Document we beg to request the particular Attention of your Honourable Court.

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14. We concurred in the Suggestions of this Note, so far as to think it necessary to provide by Legislative Enactment for the Changes which had been introduced in the Management of the Inland Customs of the North-western Provinces within the last few Years, and we thought that it would be very insufficient, and of bad Appearance, to take up any isolated Point like the present proposed Change in the Mode of valuing Goods, leaving untouched those other more important Changes which had been introduced, and were acted upon without any Law. We were however of opinion, that before preparing a Draft of Act for the Purpose stated it would be necessary for the Government of India finally to decide whether to maintain the Jumna Lines of Chokies for the Levy of Inland Duties upon the System in force. On this Head we determined to consult the Governor General, and we observed to his Lordship, that we were disposed to view favourably the Suggestions in the Note above referred to which submitted the Expediency of confining the Levy of Duty on Merchandize to the Interchange of the Productions of East and West Hindostan at a single Custom House at Mirzapore or Allahabad, in preference to maintaining the irregular Line now guarded along the Jumna; but that in case of such a Change a Line of Chokies must still be maintained for Protection of the Salt Revenue, and some stringent Rules would require to be established in respect to the Transit and Store of that particular Article, separately from the Tax on general Commerce. We were also of opinion, that whether the existing Jumna Line were maintained, or the single proposed central Custom House substituted, the Suggestion in the Secretary's Note for reducing all the Duties above Five per Cent. to that Rate was deserving of early Consideration.

15. The Necessity of abolishing the Rowannah System consequent upon the Discontinuance of the Mart and Route Principle in the Levy of these Duties was likewise very apparent, and we expressed a Wish that the Western Board should be called upon to state whether Rowannahs were still given, and likewise in what Form, and under what Securities against Fraud, the Duties were levied upon Goods which merely crossed the guarded Line without approaching the Custom House.

16. With respect to the Question, whether the Levy of Duties should be confined certain gruff Articles, or be made to comprehend every thing in the Shape of Merchandize, we were inclined to defer to his Lordship's Judgment, and preferred to narrow the List; but we regarded the Question as one of Revenue entirely, and depending on the Ability of the Government to relinquish at present any Part of its Receipts. The Question immediately mooted by the Western Board, viz. the Expediency of establishing a fixed Valuation List, we remarked would turn in a great measure upon the Decision whether to levy Duties at One Custom House only, or along the whole of an extended Line; for that in the latter Case it would be essential that the Trouble and Disputes attending a Valuation according to fluctuating Market Prices should be avoided as much as possible; but if the Goods were to be of necessity opened and examined at a Custom House there would not be the same Objection to a Valuation by Declaration, which, in the Case of Piece Goods, of numerous

Qualities and very varying Prices, had been found necessary in the at most other Custom Houses in which the Attempt had been made to establish fixed Valuation Lists.

17.. The above were the principal Points which suggested themselves to us as calling for an early Decision ; and we remarked to the Right Honourable the Governor General that we could not but take some Shame to ourselves for having allowed the Subject of these Duties to remain so long unsettled by any new Law, notwithstanding that the Changes of System had been successfully brought under the Notice of the Government of India. We are expecting daily to receive the Sentiments of the Right Honourable the Governor General and his Lordship's final Decision on the Subject, and shall not fail to report our subsequent Proceedings.

We have, &c.

(Signed) W. MORISON.  
T. C. ROBERTSON.  
W. W. BIRD.

No. 15.

No. 15.

Extract SEPARATE REVENUE LETTER from the COURT of DIRECTORS to the GOVERNMENT of INDIA, dated 25th September (No. 2.) 1839.

India, Sep. Revenue, 4th Aug. (No. 12.) 1837, Paras. 7 to 13.  
— 15th Nov. (No. 20.) Whole.  
— 10th Jan. (No. 1.) 1838, Whole.  
12th Sept. (No. 12.) Paras. 2 to 15.  
Ditto Paras. 16 & 18.  
Ditto Paras. 25 to 27.  
Ditto Paras. 32 to 34.  
Ditto Paras. 35 to 39.  
India, Leg. Letter, 12th June (No. 8.) 1837, Paras. 62 & 63.  
— 16th April (No. .) 1838, Paras. 7 to 9.  
— 20th Aug. (No. .) Paras. 46 to 48.  
Bombay, Rev. Letter, 6th Sept. (No. 22.) Whole.  
India, — 9th July (No. .) Paras. 18 to 21.

1. We now reply to the Letters noted in the Margin, which report the Measures you have adopted, under the Recommendation of the Committee for the Revision of Customs and Town Duties, so far as they relate to the Presidency of Bombay.

2. The Abolition of the Town Duties, under Act I. of 1838, has our entire Approbation. We also approve of the further Provisions of that Act for the Regulation of the Sea Customs, which appear to be generally satisfactory to the Mercantile Community, although we observe that certain Points have been suggested to your Consideration by the Chamber of Commerce as requiring Alteration.

3. The Point principally insisted on by the Chamber is the Propriety of remodelling that Section of the Act which requires a Certificate of the Duty having been paid on Import before Permission to re-export free can be granted. While we concur in your Remarks, " that the fit Time for introducing an " experimental additional Check of this Kind is evidently that of granting " Relief from other Disadvantages to which the Trade of the Presidency has " hitherto been subject," we are at the same Time of opinion, that the Necessity of any additional Checks for the Security of the Revenue should be made clearly apparent before having recourse to them. All Forms and Precautions of this Nature must necessarily operate as Impediments to the Freedom of Commerce, and as Inducements to the Merchants to resort to Bribery, in order that accidental Irregularities may be passed over by those whose Duty it is to notice them. In the present Case, however, it appears to us that the Rule cannot be relaxed without Danger, even with respect to Articles of a Description which might be clearly identified as having necessarily passed through the Custom House unless illicitly introduced upon the Island, and especially with the Admission of the Bombay Government before us, that notwithstanding the increased Efficiency of the Customs Establishment a considerable contraband Trade is carried on in Ganga, as had been the Case in Tobacco before the Duties on that Article were lowered from Ten and a Half to Three Rupees per Bombay Maund. We observe, however, that a wide Discretion

Proof of Payment of the Duties which he will require, and we doubt not that the Law will be administered by that Officer with the utmost Indulgence to the Merchants, consistently with the Security of the Revenue and the Protection of the fair Trader.

The Government  
of India  
and  
The Court of  
Directors.  
No. 15.

4. We agree in the Propriety of maintaining the Duty on Cotton at Bombay (at least for the present, or until you shall be enabled to effect a general Equalization of the Duties throughout India,) at Nine Annas per Maund, being the nearest Equivalent to the Rate of Duty leviable under the former Schedule.

5. We are glad to observe that the Imposition of Eight Annas per Maund Duty on Salt by Act XXVII. of 1837 appears likely to lead to favourable Results in a financial point of view, without any equivalent Diminution of the Comforts of the People. We learn, from the "Report of the Commerce of Bombay for 1837-38," transmitted with the Letter from the Government of that Presidency dated the 10th August, No. 16. of 1838, that "since the Imposition of the new Duty on Salt the Revenue derived from that Article has amounted to 27,738R. 2A. 5P. for the Three Months of February, March, and April, while during the same Period of the previous Year the Quantity sold at the Government Shops amounted to 3,938R. 4A. 5P." and that "the Fears that were entertained at the Time this Duty was imposed of its proving intolerably burdensome to the poorer Classes of the Natives do not appear to have been realized."

7. We approve of the Appointment of Mr. Borradaile to inquire into the Town Duties under the Bombay Presidency, and we concur in the Sentiments expressed by you in your Secretary's Letter to that Government conveying your Sanction of that Appointment; and we trust that under the Provisions of the Regulations now in force the Trade of that Presidency may soon be in such a prosperous Condition as to admit of a great Modification of the Town Duties, if not the entire Abolition of all such as are not absolutely required for local Purposes.

No. 16.

No. 16.

Extract SEPARATE LETTER from the COURT of DIRECTORS to the GOVERNMENT of INDIA, dated 17th December (No. 4.) 1839.

.(Revenue.)

Letter dated 22d February (No. 4.) 1837, Whole.  
— 29th March (No. 5.) Para. 14.  
12th April (No. 6.) Para. 18.  
26th (No. 7.) Whole.  
4th August (No. 12.) Paras. 1 to 6.  
23d — (No. 12.) Para. 21.  
6th Sept. (No. 12.) Whole.  
15th Nov. (No. 19.) Whole.  
19th March (No. 3.) 1838, Para. 33.  
12th Sept. (No. 12.) Paras. 28, 29.  
30th April (No. 7.) 1839, Whole.  
19th Dec. (No. 14.) 1836, Whole.

Para. 1. We now reply to the Letters and Paragraphs noted in the Margin, which report your Proceedings connected with the Revision of the Customs, Transit, and Town Duties, and with the Enactment of Act XXV. of 1836, for the Establishment of the Bonded Warehousing System.

2. We have already noticed the Measures which you have adopted, under the Recommendation of the Committee for the Revision of Customs and Town Duties, so far as they relate to the Presidency of Bombay, in our Despatch dated the 25th September (No. 2.) 1839.

Letter dated 6th Sept. (No. 16.) 1837, Whole.  
— 30th April (No. 7.) 1839, Whole.

Results of the Operation of Acts XVII. of 1835, and XIV. of 1837, on the Customs Receipts of the Bengal Presidency.

3. You have now furnished us with a full Report of the Results of the Change of System in Bengal for the first complete Year during which it has been in operation, which, considering that the Period in question was for many Reasons unfavourable for commercial Enterprizes, we cannot but consider to be highly satisfactory.

1.  
The Government  
of India  
and  
The Court of  
Directors,  
No. 16.

	1835-36.	1836-37.	1837-38.
	Co's Rs.	Co's Rs.	Co's Rs.
Gross Receipts -	37,94,519	36,06,585	33,14,247
Deduct for Salt -	8,54,501	11,53,827	10,30,640
Receipts of Ordinary Merchandize -	29,40,018	24,52,758	22,83,607
Charges and Disbursements -	8,90,966	7,20,812	4,76,317
Net Revenue	20,49,052	17,31,946	18,07,260

From the Table in the Margin it will be seen that the net Revenue derived from Customs in 1837-38 exceeded that of 1836-37 by 75,314 Rupees, and fell short of the Receipts of 1835-36, the last Year of the old System, by only 2,31,792 Rupees; and when we consider that of the gross

Receipts of the latter Year no less a Sum than 16,29,606 Rupees was derived from the Inland Customs, there is every Reason to anticipate that the Amount sacrificed by their Relinquishment will be speedily made up from the Receipts arising from external Commerce.

4. We shall abstain from remarking on those Points which you have reserved for future Consideration, viz. the Propriety of reducing the Duty on those Articles which are now subject to Rates exceeding Five per Cent., and the Expediency of abolishing Drawbacks, either wholly, or with the Reservation of some few specified Articles, until those Questions shall be regularly brought before us.

Letter dated 30th April (No. 7.)  
1837, Paras. 12 to 17.

Proceedings connected with  
Customs Duties in the N. W.  
Provinces.

The State of Confusion into which the Management of this Branch of Revenue has been allowed to fall is by no means creditable to the local Government. Duties have been discontinued, and again collected, without any sufficient Authority, and the whole System of the Administration of the Department has been re-constructed on Principles altogether new, and wholly at variance with the Regulations of 1810, which still remain in full Force. It is evident that this State of Things can be no longer allowed to continue, and that whatever System you may finally determine on adopting must be properly established on a legal Footing.

6. The main Point for Consideration is the Expediency, or otherwise, of maintaining the Jumna Frontier Line. The Arguments against the Continuance of that Line contained in the Note of Mr. Secretary Prinsep are of considerable Weight, but we have not sufficient Information to enable us to judge how far the present System may be safely superseded by that which he recommends in its Stead; viz., to confine the Levy of Duty on Merchandize to the Interchange of the Productions of East and West Hindostan at a single Custom House at Mirzapore or Allahabad, a Measure which you state you are disposed to view favourably.

Rs. 4,89,055	
Saharanpore -	1,05,142.
Hodul -	69,953.
Dellah -	2,77,042.
Humerpore -	2,85,360.
Agra -	1,78,655.

7. From the Table given by Mr. Prinsep of the Collections at the various Custom Houses in the North-western Provinces (exclusive of Allahabad, of which the Returns had not been received,) it would appear that (not including the Duty on Salt, for the Collection of which under any Circumstances separate Provision must be made,) the Collections at Mirzapore greatly exceeded those at any of the other Stations. In the event of this Locality being decided upon for the Levy of Duty, and the Discontinuance of the other Custom Houses, the Trade on the Ganges to Oude and the Doonab, which is now altogether free, would be brought under Taxation, and much of the Commerce which now pays Duty at the other Custom Houses would still have to pass through Mirzapore, and would be equally subject to Duty as at present.

8. This Question once settled, there will be no material Difficulty in disposing of the minor Points which were referred by the Governor General for your Opinion, and we trust that on the Receipt of his Lordship's Reply to your Letter no Time will be lost in establishing this Branch of Revenue on a satisfactory Footing.

Proceedings connected with the Revision of the Customs and Town Duties of the Madras Presidency.

9. It is satisfactory to us to find that, previously to the Receipt of our Despatch of the 7th June 1837, you had determined in favour of the specific Course of Reform of the Inland Duties of the Madras Presidency which in that Letter we directed to be pursued.

10. The Relief which has been afforded to the Inland Trade of Madras consists in relinquishing the Duty on Salt Fish, Turmeric, and Garlic, (all being Articles of Consumption with the poorest Classes,) and also on all other Articles which did not yield an Average of 3,500 Rupees in the whole Presidency, or a larger Sum than 500 Rupees in any One District. By this Measure the List of Commodities subject to Duty (which formerly comprised almost every Article sold in the Bazars) is reduced to Thirty-five, which include all the staple Articles of Trade in the Country.

L.  
The Government  
of India  
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Directors.

No. 16.

11. The estimated Loss of Revenue is about Six Lacs and a Half; but this cannot be taken as a Measure of the Relief which the People will obtain, not merely from the cheaper Rate at which they will be supplied with most Articles required for domestic Consumption, and by a Removal of a Portion at least of the Restrictions which have pressed upon their Industry, but also by obviating in some degree the Necessity for that constant and vexatious Interference on the Part of the inferior Customs Officers which cannot be altogether separated from any System of Taxation on internal Commerce.

12. You have not yet proceeded beyond this Measure, which you observe "cannot be regarded as final," but only "as a Step in advance towards the desired Assimilation with the State of Things in Bengal," in consequence of the unaccountable Delay of the Madras Government to furnish you with the Information necessary to enable you to decide on certain other proposed Changes principally affecting the Sea Customs of that Presidency, and with the Draft of Act required to carry them into effect, which were called for so long since as the 21st June 1837, and which had not reached you on the 30th April 1839, the Date of the last Letter under Reply.

Letters dated

29th March (No. 5.) 1837, Para. 14.  
12th April (No. 6.) Para. 18.  
23d Aug. (No. 13.) Para. 21.  
15th Nov. (No. 19.) Whole.  
19th March (No. 3.) 1838, Para. 33.

Abstracts of the Proceedings of the Post Office and Customs Committee transmitted in continuation of those already sent. Dissolution of the Committee on the 1st December 1837 reported.

Secretary to Government in the General Department, the Returns still expected in regard to the Abkarree Revenue, and of assisting generally in carrying into execution the other Measures which have been introduced at the Suggestion of the Committee, or are still in progress in the Post Office and Customs Departments.

13. The Committee having nearly brought their important Labours to a Close, and Mr. Crawford's Services being required at his own Presidency, in consequence of his Appointment to the important Office of Accountant General at Bombay, you resolved to dispense with their further Attendance at Calcutta, retaining however the Services of Captain Taylor, the Secretary to the Committee, for the Purpose of arranging, under the Superintendence of the Secretary to Government, the Returns still expected in regard to the Abkarree Revenue, and of assisting generally in carrying into execution the other Measures which have been introduced at the Suggestion of the Committee, or are still in progress in the Post Office and Customs Departments.

Messrs. Siddons - }  
— Young - } Bengal Establishment.  
— Trevelyan }  
— Babington - Madras Ditto.  
— Crawford } Bombay Ditto.  
— Borradaile }

14. We approve this Arrangement; and we fully concur in the Acknowledgments which you directed to be tendered to the Members of the Committee for the valuable Reports which they had furnished, and for

the Assistance which they had rendered in the Revision of the important Departments submitted to their Investigation.

No. 17.

No. 17.

Extract SEPARATE LETTER from the GOVERNMENT of INDIA, dated 4th December (No. 18.) 1839.

3. The Right Honourable the Governor General having suggested the Propriety of calling the Attention of the Governments of Fort St. George and Bombay to the Delay which had taken place in submitting their Reports and Propositions on the further Measures to be adopted in regard to the Systems of Transit and Town Duties obtaining in those Presidencies, we addressed the Governments of Fort St. George and Bombay on the Subject, and we at the same

Cons. 19th Jun  
1839, Nos. 3. &  
India Sep. Lett  
(No. 12.) 1838  
12th Septembe  
Para. 25. to 29  
India Sep., Let  
(No. 17.) 1838  
same 9th Nov. Para.

The Government  
of India  
and  
The Court of  
Directors  
—  
No. 17.  
—

same Time requested the Government of the North western Provinces to call the Attention of the local Authorities to the Points remaining for Regulation in connexion with the Transit Duties of those Provinces, in order that their Report might be laid before the Government of India with those from Madras and Bombay, so that the Measures instituted upon Receipt of the expected Reports from the last-named Governments might embrace the whole Subject in its Bearing on all the Presidencies.

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## II.

No. 18.

LETTER from Lord ELLENBOROUGH to the CHAIRMAN and DEPUTY CHAIRMAN  
of the EAST INDIA COMPANY.

II.  
The  
India Board  
and  
The Court of  
Directors.  
—  
No. 18.

Gentlemen,

India Board, 18th March 1835.

The Court of Directors and this Board have on more than One Occasion intimated to the Local Government their Wish that the People of India might be relieved from the Transit Duties; but that Measure has not hitherto been adopted.

The Report lately made by Mr. Trevelyan upon the Inland Customs and Town Duties of the Bengal Presidency enables us to estimate the whole Extent of the Injury which these Duties bring upon Trade, and at the same Time to calculate the immediate Effect which their Abolition would produce upon the Revenue.

To that Report I request that you will direct the Attention of the Court.

It would be impossible for me to state in a Letter the Substance of that able Document, which contains a full Exposition of Facts, and a luminous Commentary upon them; but it may be convenient that I should place before the Court some of the more important Particulars.

It is unnecessary for me to observe upon the extreme Importance to India of encouraging the Cotton Manufacture, which has of late Years been so nearly superseded by the Importation of British Cottons.

While the Cotton Manufactures of England are imported into India on Payment of a Duty of Two and a Half per Cent., the Cotton Manufactures of India are subjected to a Duty on the raw Material of Five per Cent., to a further Duty on Yarn of Seven and a Half per Cent., to an additional Duty upon the manufactured Article of Two and a Half per Cent., and, finally, to another Duty of Two and Half per Cent. if the Cloth should be dyed after the Rowannah has been taken out for it as White Cloth.

Thus altogether the Cotton Goods of India may pay Seventeen and a Half per Cent.

We have been endeavouring to improve the Leather Manufactures of India, but our Efforts are to no inconsiderable Extent counteracted by the Duties which have been suffered to remain.

The raw Hide pays Five per Cent., on being manufactured into Leather it pays Five per Cent. more, and when the Leather is made into Boots and Shoes a further Duty is imposed of Five per Cent. Thus in all there is a Duty of Fifteen per Cent.

We desire that, at the earliest Period consistent with the Safety of the West Indian Colonies, the Sugar of India may be admitted on Payment of the same Duty which may be imposed upon West Indian Sugar; but in what Manner do we continue to treat our own Sugar? On being imported into a Town it pays Five per Cent. in Customs, and Five per Cent. in Town Duty, and when manufactured it pays on Exportation from the same Town Five per Cent. more; in all Fifteen per Cent.

It is unnecessary to multiply Instances. The Effect of these and similar Duties is virtually to prohibit the Manufacture in Towns of all Articles not absolutely required for their own Consumption; to confine Manufactures to the Place where the raw Material is produced; and by such Restrictions, much more than by any Tax actually levied, to depress the productive Industry of the People.



Not less than 235 separate Articles are subjected to Inland Duties; the Tariff includes almost every thing of personal or domestic Use; and its Operation, combined with the System of Search, is of the most vexatious and offensive Character, without materially benefiting the Revenue.

The Power of Search, if really exercised by every Custom House Officer, would put a Stop to internal Trade, by the Delay it must necessarily occasion. It is not exercised, except for the Purpose of Extortion. The Salary of the Officers employed is too small to secure their Honesty. The System gives Advantages to the great Capitalist over the small Trader. The small Trader cannot afford the necessary Bribes: the Capitalist employs an Agent to negotiate the undisturbed Passage of his Goods.

The Effect upon national Morals is yet more serious than the Effect upon national Wealth. Every Merchant, every Manufacturer, and every Traveller, is, as it were, compelled, for the Security of his Property, or the Protection of his personal Comfort, and not unfrequently for that of the Feelings of the Females of his Family, to enter into unlawful Collusion with the Officers of Government.

It is a System which demoralizes our own People, and which appears to excite the Aversion of all the Foreign Traders of Asia.

All the Maritime Imports of the Presidency of Bengal, having once paid the Import Duty, may by Law be taken Duty-free throughout the Interior. But the Practice is widely different. Exposed, like other Articles, to the Power of Search, they are in fact subjected to whatever Duty the Custom House Officers may impose in redemption of the Delay they may inflict. This was not always so. Under the Government of Lord Cornwallis the Intercourse was free; these Duties were imposed at a subsequent Period of financial Difficulty, and I am disposed to think that the best thing we can do for the Relief of present financial Difficulty is to remove them.

You will find, on Investigation, that the Revenue actually produced by Duties strictly internal is far from considerable, and certainly not such as to be deemed a Compensation, if indeed any thing could be so, for the Vexation occasioned by the System of the Transit Duties, and for their injurious Effect upon the Morals and Industry of the People.

Duties levied upon the Import and Export of Goods across the Land and Sea Frontiers are totally distinct from Duties levied in the Interior. It is from the last Branch of Duties that the Evils to which I have adverted are derived.

Both Branches produced in the Year 1830-31 the following Sums:

	Rupees.
In the Lower Provinces	13,90,696
In the Western Provinces	28,43,776
In the Delhi Territory	5,07,654
	<hr/> 47,41,526

In order to show the Receipt from Duties strictly internal, the following Deductions must be made from the above total Produce Duty levied on Goods which crossed the

	Rupees.
Selahrnpore Frontier	72,093
Delhi Frontier	7,05,602
Agra	13,03,475
Bundelcund	3,00,000
Allahabad	85,421
Mirzapore	1,43,092
Calcutta Export	6,75,224
Bonded Rowannahs	1,11,078
Drawbacks	2,49,406
	<hr/> 36,45,391

To which may be added the extra Duty levied on Salt at Allahabad, as that Duty forms Part of a Tax it is necessary to maintain, and which is managed by separate Officers. That extra Duty amounted in 1830-31 to 4,15,000 Rs., making

making a total Receipt of 40,60,400 Rs., which, deducted from the total Sum stated above, leaves 6,81,126 Rs. as the Amount of Duties strictly internal.

The Expense of collecting these Duties appears to have amounted to 4,06,986 Rupees, making their net Produce only 2,74,140 Rupees.

The Report contains Suggestions for the Improvement of the Mode of collecting the Public Dues from the Meerut and Agra Salt Manufactures, and of realizing the extra Duty on Salt at Allahabad, and the Forest Revenue.

It is not improbable that the Deficit above stated to arise by the Abolition of the Internal Duties may be more than covered by these suggested Improvements; but I admit that I look to the Compensation for this first apparent Loss, not so much in these or any other improved Modes of collecting the Revenue, as in the Freedom of internal Trade, and in the Impulse which that Freedom will give to productive Industry. It is from these Sources alone that we can reasonably expect the Recovery of the Land Revenue now diminishing, and a profitable Export of the raw Produce and Manufactures of India; Results essential to the Maintenance of our Public Credit. It is probable that the Funds for the Purposes to which the Town Duties are now applied could be much more advantageously raised, where necessary, in a different Manner.

These Duties, partial in their Operation, tend to repel Commerce from the very Ports to which it would most naturally direct itself.

I am far from thinking that, concurrently with the Abolition of the Internal Duties, it may not be necessary to revise and strengthen the Custom House Establishments upon the Land Frontier, which fortunately in its whole Extent presents unusual Facilities for the Enforcement of a strict System for the Prevention of illicit Trade.

The River Jumna, the Delhi Canal, the Mujjuffhur Lake, the Rewah Hills, the Soud Hill, and the River Chumbul, all contribute their Obstacles, and enable us to form a preventive Line of Demarcation between Countries of great Extent, which, differing materially from each other in their Products, afford almost unlimited Means of Commercial Intercourse.

The levying of Duties on the Export of the Produce of India by Sea is a Subject for separate Consideration. My Impression is, that in the increased Facility of Remittance, and in the general Benefit their Removal would confer upon Trade, we should even financially be Gainers by their Abolition.

We are in a Position in which we cannot remain. We cannot proceed much further in Reductions of Expense otherwise than by a minute and watchful Attention to all the Details of our Establishments, by which ultimately I trust we may affect a large Saving; but at the present Moment we cannot by any sudden Stroke materially diminish our Charges.

To increase Taxation is impossible. It already presses but too heavily upon the People, aggravated, as it seems to be, by a Deficiency of Circulating Medium.

To remain without an Effort to redeem ourselves from the financial Difficulties which the recent Measure of the Legislature has either occasioned or increased would be at once unworthy and ruinous. We have but One Course; that of relieving the People from undue Pressure, by giving Freedom to internal Trade.

It is in the improved Condition of the Country, and in that alone, that we can find the Resources which will preserve us from Bankruptcy.

We may at once by our own Authority give entire Liberty to the internal Communication of Sixty Millions of People. Industrious, possessing a fertile Country traversed in its whole Extent by a navigable River, inaccessible to Foreign War, and protected in their Property by an impartial Administration of the Laws, the Inhabitants of Bengal would thus obtain, by the enlightened Policy of their Government, more extensive Means of public Prosperity than are enjoyed by any other Nation in the World; but I trust that no lengthened Period will elapse before, by the Influence of our Example, we shall induce the neighbouring States within and beyond the Indus to adopt similar Measures.

I look forward, sanguinely perhaps, but yet confidently, to the Time when the whole Peninsula of India will, without Detriment to the Independence of any State within its Limits, be, as regards the Commercial Intercourse of its Population, One great Empire.

But before we can proceed to advise other Nations to reform their System of internal Taxation we must at least reform our own, and make that perfect which appears at present to be inferior to the System of every State in Asia, with the single Exception of Lahore.

I am very desirous that the Court should take immediate Steps with a view to the Commencement of this great Work; and I request that you will move them to direct the Government of Bengal to repeal at once all the strictly internal Duties to which I have particularly drawn your Attention.

It is very desirable that this should be the first Act of Lord Heytesbury's Government. I feel convinced that it would materially assist his Lordship in all his future Measures, not merely by its direct Operation upon the Prosperity of the People, but by the Satisfaction which it would give to the whole Country.

I have confined myself in this Letter to recommending the immediate Abolition of the Transit Duties in Bengal only, because I am not yet in possession of the full Information I require with respect to the Nature and Operation of similar Duties in the Presidencies of Fort Saint George and Bombay; but the Principle applies to all India, and I regret every Hour which passes over the Head of this recognized Abuse.

I have, &c.  
(Signed) ELLENBOROUGH.

LETTER from the SECRETARY of the EAST INDIA COMPANY to the SECRETARY to the INDIA BOARD.

Sir,

East India House, 2d April 1835.

I am commanded by the Court of Directors to communicate, through you, to the Board of Commissioners for the Affairs of India, that the Letter of the President of the Board of the 18th ultimo to the Chairman and Deputy Chairman, relative to the Subject of Transit Duties in India, has been laid before them, and that in their Opinion it would not, under present Circumstances, be expedient to lay the Question out of the Hands of the Government of India.

2. The President of the Board remarks, that the Indian Government is well aware of the Opinion entertained by the Home Authorities of the injurious Effects which attend the levying of this Impost, and their Desire to see it abolished whenever it can be considered safe to do so. The Court think it would be premature and inexpedient to go further than this, by giving peremptory Instructions on such a Subject to the Local Government.

3. Moreover, the Court are not yet in possession of the Document particularly referred to in the Letter of the President (the Paper drawn up by Mr. Trevelyan), though it is mentioned in a Minute of the Governor General, dated 15th July 1834.

4. A still stronger Reason, in their Opinion, for suspending active Interference here at the present Moment, is the Information they have received that the Supreme Government, under a strong Sense of the Evils to which the Court have formerly called their Attention, have actually taken up the Subject, and have resolved to explore it fully, and to adopt whatever Course may appear the most expedient for the Removal of any existing Evils incidental to the System under which the Transit Duties are at present collected.

5. By a Letter from the Supreme Government, recently received, the Court find it has been resolved, "that the entire Question of the Customs and Duties shall be taken up immediately by the Council of India; that in aid of this Design a Committee shall be formed, consisting of an Officer from each Presidency; and that the necessary Communications have been made to the Presidencies of Fort Saint George and Bombay."

6. In these Circumstances it does not appear to the Court that it would be safe or expedient to do more than to convey without Delay their Authority to the Indian Government to carry into immediate Effect whatever Measures may appear to them, after full Inquiry, most fit to be adopted to deliver the internal Traffic of India from any Inconveniences or Obstructions to which it may be exposed under the present System of taxing it by means of Custom House or Transit Duties.

I have, &c.  
(Signed) P. AUBER,  
Secretary.

W. M. Praed, Esq.  
&c. &c. &c.



ACCOUNTS  
OF  
THE QUANTITY AND VALUE  
OF  
OPIUM, WOOLLENS, COTTON GOODS, AND ALL  
OTHER ARTICLES  
*IMPORTED INTO CANTON,*  
AND OF  
TEA, AND ALL OTHER ARTICLES, AND OF TREASURE,  
*EXPORTED FROM CANTON,*  
BY THE EAST INDIA COMPANY AND PRIVATE TRADERS  
RESPECTIVELY;  
ALSO OF  
All BILLS drawn upon INDIA and LONDON by the  
SELECT COMMITTEE at CANTON;  
AND ALSO OF  
The EXPORTS and IMPORTS of FOREIGN NATIONS at the  
PORT of CANTON;  
*In each Year from 1820, inclusive.*

## L I S T.

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No. 1.

AN ACCOUNT of the QUANTITY and VALUE of OPIUM, WOOLLENS, COTTON GOODS, and other Articles, imported into CANTON by the EAST INDIA COMPANY and PRIVATE TRADERS respectively, in each Year, from 1820 inclusive to the latest Time to which the same can be made out.

Description of Articles	1820-21.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton - - -	Peculs, 75,595	1,341,150	Pecul, 118,255	1,898,781	Pecul, 193,850	3,239,931
Opium - - -	- - -	-	Chests, 3,337	6,486,000	Chests, 3,337	6,486,000
Tin - - -	- - -	-	Peculs, 4,162	83,240	Peculs, 4,162	83,240
Iron - - -	Peculs, 10,103	47,990	— 4,012	18,054	— 14,115	66,041
Lead - - -	— 14,613	95,400	— 100	600	— 14,713	96,000
Steel - - -	- - -	-	— 1,185	5,917	— 1,185	5,917
Cutlery - - -	—	—	—	—	—	—
Pepper - - -	— 7,586	91,030	— 35,967	355,637	— 43,553	486,667
Spices - - -	- - -	-	— 100	8,800	— 100	8,800
Rattans - - -	- - -	-	— 10,196	45,882	— 10,196	45,882
Betel Nut - - -	- - -	-	— 50,914	127,285	— 50,914	127,285
Patchuck - - -	- - -	-	— 5,520	162,840	— 5,520	162,840
Sharks Fins, Fish Maws, and Stock Fish.	- - -	-	— 3,730	138,785	— 3,730	318,785
Sandal Wood - - -	Peculs, 9,959	139,430	— 4,103	57,239	— 14,362	196,669
Black and Red Wood - - -	- - -	-	— 824	5,356	— 824	5,356
Saltpetre - - -	- - -	-	— 2,376	15,444	— 2,376	15,444
Ivory - - -	- - -	-	— 1,551	119,427	— 1,551	119,427
Quicksilver - - -	- - -	-	— 1,941	98,991	— 1,941	98,991
Pearls, Cornelians, Coral, and Amber.	- - -	-	Value,	236,316	Value,	236,136
Glass Ware and Window Glass	—	—	—	—	—	—
Broad Cloth - - -	Pieces, 12,171	1,141,706	- - -	-	Pieces, 12,171	1,141,706
Long Ells and Worleys - - -	— 129,400	1,398,470	- - -	-	— 129,400	1,398,470
Camlets - - -	— 15,830	601,540	- - -	-	— 15,830	601,540
Sundry Woollens - - -	—	—	—	—	—	—
India Piece Goods - - -	—	—	—	—	—	—
Cotton Goods - - -	Pieces, 4,925	11,840	Pieces, 1,749	19,030	— 6,665	30,870
Cotton Yarn - - -	—	—	—	—	—	—
Handkerchiefs - - -	- - -	-	— 811	2,838	— 811	2,838
Skins and Furs - - -	- - -	-	No. 7,800	3,900	No. 7,800	3,900
Flints - - -	- - -	-	Peculs, 7,559	5,670	Peculs, 7,559	5,670
Myrrh - - -	- - -	-	— 216	5,400	— 216	5,400
Olibanum - - -	- - -	-	— 2,131	19,179	— 2,131	19,179
Prussian Blue - - -	—	—	—	—	—	—
Smalts - - -	- - -	-	— 546	30,030	— 546	30,030
Cutch - - -	—	—	—	—	—	—
Cochineal - - -	—	—	—	—	—	—
Camphor - - -	- - -	-	— 5	11,000	— 5	11,000
Stick Lac - - -	—	—	—	—	—	—
Cudbear - - -	- - -	-	— 108	2,700	— 108	2,700
Dragons Blood, Gum Gagal, Birds Nests, Ginseng, Bêche de Mer, and Teak.	—	—	—	—	—	—
Rice - - -	- - -	-	— 9,351	23,377	— 9,351	23,377
Clocks and Watches - - -	—	—	—	—	—	—
Straits Produce, &c. (not separated).	—	—	—	—	—	—
Sundry Articles (not enumerated).	- - -	-	Value,	100,000	Value,	100,000
Dollars - - -	Value,	2,754,083	- - -	-	- - -	2,754,083
	Sp. Drs.	7,622,639	Sp. Drs.	10,127,718	Sp. Drs.	17,750,357



No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

1821-22.

Description of Articles.	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 147,838	1,890,400	Peculs, 242,618	3,113,942	Peculs, 390,456	5,004,432
Opium	—	—	— 2,744	4,166,250	— 2,744	4,166,250
Tin	— 2,060	43,257	— 8,087	161,740	— 10,147	204,997
Iron	— 24,817	68,247	— 2,020	6,060	— 26,837	74,307
Lead	— 8,393	50,361	— 3,291	19,746	— 11,684	70,107
Steel	—	—	— 96	624	— 96	624
Cutlery	—	—	—	—	—	—
Pepper	— 7,894	102,624	— 19,928	278,992	— 27,822	381,616
Spices	—	—	—	—	—	—
Rattans	—	—	— 18,627	69,851	— 18,627	69,851
Betel Nut	—	—	— 17,999	62,997	— 17,999	62,997
Putehuck	—	—	— 3,979	119,370	— 3,979	119,370
Sharks Fins, Fish Maws, and Stock Fish.	—	—	— 3,806	155,097	— 3,806	155,097
Sandal Wood	—	—	— 2,761	35,893	— 2,761	35,893
Black and Red Wood	—	—	— 3,906	22,485	— 3,906	22,485
Saltpetre	—	—	— 3,205	22,435	— 3,205	22,435
Ivory	—	—	— 549	41,175	— 549	41,175
Quicksilver	—	—	—	—	—	—
Pearls, Cornelians, Coral, and Amber.	—	—	Value,	265,380	Value,	265,380
Glass Ware and Window Glass	—	—	—	—	—	—
Broad Cloth	Pieces, 13,320	1,012,528	—	—	Pieces, 13,320	1,012,528
Long Ells and Worleys	— 139,980	1,472,471	—	—	— 139,980	1,472,471
Canlets	— 19,000	494,000	—	—	— 19,000	494,000
Sundry Woollens	—	—	—	—	—	—
India Piece Goods	—	—	Pieces, 300	2,400	— 300	2,400
Cotton Goods	Cases, 129	13,620	—	—	Cases, 129	13,620
Cotton Yarn	—	—	—	—	—	—
Handkerchiefs	—	—	— 5,170	23,265	Pieces, 5,170	23,265
Skins and Furs	—	—	—	—	—	—
Flints	—	—	Peculs, 792	1,584	Peculs, 792	1,584
Myrrh	—	—	— 131	4,020	— 131	4,020
Olibanum	—	—	— 6,297	59,821	— 6,297	59,821
Prussian Blue	—	—	—	—	—	—
Smalts	—	—	—	—	—	—
Cutch	—	—	— 2,168	10,840	— 2,168	10,840
Cochineal	—	—	— 36	28,800	— 36	28,800
Camphor	Peculs, 7	18,687	— 1½	4,050	— 8½	22,737
Stick Lac	—	—	—	—	—	—
Cudbear	—	—	—	—	—	—
Dragons Blood	—	—	— 30	360	— 30	360
Gum Gogol	—	—	— 600	2,100	— 600	2,100
Birds Nests	—	—	— 12	36,000	— 12	36,000
Ginseng	—	—	— 2	130	— 2	130
Bêche de Mer	—	—	—	—	—	—
Teak	—	—	—	—	—	—
Rice	—	—	— 1,161	2,900	— 1,161	2,900
Clocks and Watches	—	—	—	—	—	—
Strait Produce, &c. (not separated).	—	—	—	—	—	—
Sundry Articles (not enumerated).	—	—	Value,	404,987	Value,	104,987
Dollars	—	—	—	47,000	—	47,000
	Sp. Drs.	5,166,285	Sp. Drs.	9,170,294	Sp. Drs.	14,336,579

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued

Description of Articles.	1822-23.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton - - -	Peculs, 50,126	685,444	Peculs, 175,322	2,295,939	Peculs, 225,448	2,981,383
Opium - - -	- - -	-	- 5,968	9,399,000	- 5,968	9,399,000
Tin - - -	- 4,793	95,433	- 6,991	146,811	- 11,784	242,244
Iron - - -	- 12,108	30,269	- 1,982	5,946	- 14,090	36,215
Lead - - -	- 8,399	54,594	- 252	1,764	- 8,651	56,358
Steel - - -	- - -	-	- - -	-	- - -	-
Cutlery - - -	- - -	-	- - -	-	- - -	-
Pepper - - -	- 7,977	99,710	- 20,591	267,683	- 28,568	367,393
Spices - - -	- - -	-	- - -	-	- - -	-
Rattans - - -	- - -	-	- 12,701	50,804	- 12,701	50,804
Betel Nut - - -	- - -	-	- 54,105	216,420	- 54,105	216,420
Putchuck - - -	- - -	-	- 3,588	86,112	- 3,588	86,112
Sharks Fins, Fish Maws, and Stock Fish.	- - -	-	- 4,911	159,192	- 4,911	159,192
Sandal Wood - - -	- 5,681	90,958	- 1,893	22,716	- 7,577	113,674
Black and Red Wood - - -	- - -	-	- 9,570	38,728	- 9,570	38,728
Saltpetre - - -	- - -	-	- 6,984	34,920	- 6,984	34,920
Ivory - - -	- - -	-	- 307	16,885	- 307	16,885
Quicksilver - - -	- - -	-	- 441	28,665	- 441	28,665
Pearls, Cornelians, Coral, and Amber	- - -	-	Value,	150,000	Value,	150,000
Glass Ware and Window Glass	- - -	-	- - -	-	- - -	-
Broad Cloth - - -	Pieces, 6,642	499,004	- - -	-	Pieces, 6,642	499,004
Long Ells and Worleys - - -	- 23,279	181,620	- - -	-	- 23,279	181,620
Camlets - - -	- 11,340	294,940	- - -	-	- 11,340	294,940
Sundry Woollens - - -	- - -	-	- - -	-	- - -	-
India Piece Goods - - -	- - -	-	- - -	-	- - -	-
Cotton Goods - - -	- - -	-	- - -	-	- - -	-
Cotton Yarn - - -	- - -	-	- - -	-	- - -	-
Handkerchiefs - - -	- - -	-	- - -	-	- - -	-
Skins and Furs - - -	- - -	-	- - -	-	- - -	-
Flints - - -	- - -	-	Peculs, 10,075	20,150	Peculs, 10,075	20,150
Myrrh - - -	- - -	-	- 10	280	- 10	280
Olibanum - - -	- - -	-	- 7,257	72,570	- 7,257	72,570
Prussian Blue - - -	- - -	-	- - -	-	- - -	-
Smalts - - -	- - -	-	- 316	6,320	- 316	6,320
Cutch - - -	- - -	-	- 186	744	- 186	744
Cochineal - - -	- - -	-	- 8	5,600	- 8	5,600
Camphor - - -	- - -	-	- 9	22,500	- 9	22,500
Stick Lac - - -	- - -	-	- - -	-	- - -	-
Cudbear - - -	- - -	-	- - -	-	- - -	-
Dragons Blood - - -	- - -	-	- - -	-	- - -	-
Gum Gogal - - -	- - -	-	- - -	-	- - -	-
Birds Nests - - -	- - -	-	- 20	60,000	- 20	60,000
Ginseng - - -	- - -	-	- - -	-	- - -	-
Bêche de Mer - - -	- - -	-	- 50	6,500	- 50	6,500
Teak - - -	- - -	-	- - -	-	- - -	-
Rice - - -	- - -	-	- 1,000	2,000	- 1,000	2,000
Clocks and Watches - - -	- - -	-	- - -	-	- - -	-
Straits Produce, &c. (not se- parated).	- - -	-	- - -	-	- - -	-
Sundry Articles (not enume- rated).	- - -	-	Value,	150,000	Value,	150,000
Dollars - - -	- - -	-	- - -	-	- - -	-
	Sp. Drs.	2,031,872	Sp. Drs.	13,268,249	Sp. Drs.	15,300,121

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

1823-24.

Description of Articles.	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton - - - -	Peculs, 117,530	1,796,825	Peculs, 137,013	2,283,550	Peculs, 254,543	4,080,375
Opium - - - -	- - - -	- - - -	Chests, 5,930	7,288,600	Chests, 5,930	7,288,600
Tin - - - -	- 186	10,696	Peculs, 4,234	105,850	Peculs, 4,720	116,546
Iron - - - -	- 19,134	86,104	- 2,413	12,065	- 21,547	98,169
Lead - - - -	- 15,708	116,541	- 723	5,061	- 16,431	121,602
Steel - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Cutlery - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Pepper - - - -	- 8,578	89,355	- 21,862	218,620	- 30,440	307,975
Spices - - - -	- - - -	- - - -	- 291	23,280	- 291	23,280
Rattans - - - -	- - - -	- - - -	- 20,886	62,658	- 20,886	62,658
Betel Nut - - - -	- - - -	- - - -	- 36,316	181,580	- 36,316	181,580
Putehuck - - - -	- - - -	- - - -	- 2,774	51,319	- 2,774	51,319
Sharks Fins, Fish Maws, and Stock Fish.	- - - -	- - - -	- 4,171	137,160	- 4,171	137,160
Sandal Wood - - - -	- 5,605	72,858	- 3,093	37,116	- 8,698	109,974
Black and Red Wood - - - -	- - - -	- - - -	- 3,741	14,964	- 3,741	14,964
Saltpetre - - - -	- - - -	- - - -	- 885	4,867	- 885	4,867
Ivory - - - -	- - - -	- - - -	- 574	37,310	- 574	37,310
Quicksilver - - - -	- - - -	- - - -	- 1,157	68,263	- 1,157	68,263
Pearls, Cornelians, Coral, and Amber.	- - - -	- - - -	Value,	88,000	Value,	88,000
Glass Ware and Window Glass	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Broad Cloth - - - -	Pieces, 12,430	872,172	- - - -	- - - -	Pieces, 12,430	872,172
Long Ells and Worleys - - - -	- 157,703	1,475,228	- - - -	- - - -	- 157,703	1,475,228
Camlets - - - -	- 11,986	275,998	- - - -	- - - -	- 11,986	275,998
Sundry Woollens - - - -	- - - -	478,002	- - - -	- - - -	Value,	478,002
India Piece Goods - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Cotton Goods - - - -	- 2,700	24,057	- - - -	- - - -	- 2,700	24,057
Cotton Yarn - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Handkerchiefs - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Skins and Furs - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Flints - - - -	- - - -	- - - -	Peculs, 2,331	2,331	Peculs, 2,331	2,331
Myrrh - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Olibanum - - - -	- - - -	- - - -	- 2,007	11,038	- 2,007	11,038
Prussian Blue - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Smalts - - - -	- - - -	- - - -	- 351	11,934	- 351	11,934
Cutch - - - -	- - - -	- - - -	- 908	3,842	- 908	3,842
Cochineal - - - -	- - - -	- - - -	- 29	21,025	- 29	21,025
Camphor - - - -	- - - -	- - - -	- 1/2	1,550	- 1/2	1,550
Stick Lac - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Cudbear - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Dragons Blood - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Gum Gogai - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Birds Nests - - - -	- - - -	- - - -	- 14 1/2	50,750	- 14 1/2	50,750
Ginseng - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Bêche de Mer - - - -	- - - -	- - - -	- 7	287	- 7	287
Teak - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Rice - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Clocks and Watches - - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Straits Produce, &c. (not separated).	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Sundry Articles (not enumerated).	- - - -	- - - -	Value,	230,822	Value,	230,822
Dollars - - - -	Value,	957,218	- - - -	119,168	- - - -	1,076,386
	Sp. Drs.	6,255,054	Sp. Drs.	11,073,010	Sp. Drs.	17,328,064

No. 1. Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

Description of Articles.	1824-25.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity	Dollars.	Quantity	Dollars	Quantity.	Dollars
Cotton	Peculs, 102,892	1,796,471	Peculs, 194,591	3,378,315	Peculs, 297,483	5,174,786
Opium	-	-	Chests, 7,170	5,515,000	Chests, 7,170	5,515,000
Tin	-	-	Peculs, 18,726	374,520	Peculs, 18,726	374,520
Iron	25,025	83,901	1,411	63,349	26,436	147,250
Lead	15,941	132,839	1,111	9,169	17,055	142,308
Steel	-	-	-	-	-	-
Cutlery	-	-	-	-	-	-
Pepper	6,381	62,241	29,000	261,000	35,384	323,244
Spices	-	-	700	53,000	700	53,000
Rattans	-	-	14,000	56,000	14,000	56,000
Betel Nut	-	-	29,834	119,336	29,834	119,336
Putchuck	-	-	10,000	170,000	10,000	170,000
Sharks Fins, Fish Maws, and Stock Fish	-	-	3,400	103,600	3,400	103,600
Sandal Wood	3,642	56,447	19,000	110,000	13,642	166,447
Black and Red Wood	-	-	-	-	-	-
Saltpetre	-	-	2,529	11,380	2,529	11,380
Ivory	-	-	920	59,800	920	59,800
Quicksilver	-	-	344	18,920	344	18,920
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	315,170	Value,	315,170
Glass Ware and Window Glass	-	-	-	-	-	-
Broad Cloth	Pieces, 13,701	973,827	-	-	Pieces, 13,701	973,827
Long Ells and Worleys	153,000	1,474,028	-	-	153,000	1,474,028
Camlets	12,000	276,000	-	-	12,000	276,000
Sundry Woollens	-	-	-	-	-	-
India Piece Goods	-	-	Pieces, 530	7,950	530	7,950
Cotton Goods	-	-	-	-	-	-
Cotton Yarn	-	-	-	-	-	-
Handkerchiefs	-	-	-	-	-	-
Skins and Furs	Skins, 26,968	115,483	-	-	Skins, 26,968	115,483
Flints	-	-	Peculs, 1,397	2,095	Peculs, 1,397	2,095
Myrrh	-	-	92	2,760	92	2,760
Olibanum	-	-	600	3,600	600	3,600
Prussian Blue	-	-	-	-	-	-
Smalts	-	-	11	350	14	350
Cutch	-	-	652	2,934	652	2,934
Cochineal	-	-	-	-	-	-
Camphor	-	-	Catties, 260	9,100	Catties, 260	9,100
Stick Lac	-	-	-	-	-	-
Cudbear	-	-	-	-	-	-
Dragons Blood	-	-	Peculs, 100	5,000	Peculs, 100	5,000
Gum Gogal	-	-	-	-	-	-
Birds Nests	-	-	Catties, 718	21,540	Catties, 718	21,540
Ginseng	-	-	-	-	-	-
Bêche de Mer	-	-	-	-	-	-
Teak	-	-	Value,	5,535	Value,	5,535
Rice	-	-	Peculs, 5,000	10,000	Peculs, 5,000	10,000
Clocks and Watches	-	-	-	-	-	-
Straits Produce, &c. (not separated).	-	-	-	-	-	-
Sundry Articles (not enumerated).	-	-	Value,	271,480	Value,	271,480
Dollars	-	-	-	63,356	-	63,356
	Sp. Drs.	4,971,240	Sp. Drs.	11,024,559	Sp. Drs.	15,995,799

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

Description of Articles.	1825-26.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity	Dollars.	Quantity	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 98,235	1,771,792	Peculs, 270,286	4,275,826	Peculs, 368,521	6,047,618
Opium	-	-	Chests, 11,050	9,782,500	Chests, 11,050	9,782,500
Pin	-	-	Peculs, 17,000	357,000	Peculs, 17,000	357,000
Iron	37,929	123,835	-	-	37,929	123,835
Lead	26,161	183,914	Peculs, 888	7,518	27,049	191,462
Steel	-	-	-	-	-	-
Cutlery	-	-	Value,	2,175	Value,	2,157
Pepper	7,681	69,128	27,800	236,300	35,481	305,428
Spices	-	-	170	37,600	470	37,600
Tattans	-	-	16,744	58,604	16,744	58,604
Betel Nut	-	-	27,161	108,644	27,161	108,644
Butchuck	-	-	9,000	135,000	9,000	135,000
Sharks Fins, Fish Maws, and Stock Fish.	-	-	5,491	156,270	5,491	156,270
Sandal Wood	-	-	6,000	72,000	6,000	72,000
Black and Red Wood	-	-	2,000	10,000	2,000	10,000
Saltpetre	-	-	3,300	19,800	3,300	19,800
Silver	-	-	760	60,800	760	60,800
Quicksilver	-	-	420	25,200	420	25,200
Pearls, Cornelians, Coral, and Amber	-	-	Value,	162,000	Value	162,000
Glass Ware and Window Glass	-	-	-	3,500	-	3,500
Broad Cloth	Pieces, 19,266	1,296,868	Yards, 28,810	57,620	Pieces, 19,266 } Yards, 28,810 }	1,354,488
Long Ells and Worleys	176,080	1,693,300	-	-	Pieces, 176,080	1,693,300
Samlets	17,000	449,000	-	-	17,000	449,000
Sundry Woollens	-	-	-	-	-	-
India Piece Goods	-	-	-	-	-	-
Cotton Goods	658	2,632	Value,	18,000	Value,	20,632
Cotton Yarn and Handkerchiefs	-	-	-	-	-	-
Skins and Furs	Skins, 23,820	128,556	Value,	8,890	Value,	128,556
Flints	-	-	Peculs, 1,250	1,875	Peculs, 1,250	1,875
Myrrh	-	-	-	-	-	-
Olibanum	-	-	800	4,000	800	4,000
Prussian Blue	-	-	-	-	-	-
Smalts	-	-	50	900	50	900
Dutch	-	-	650	2,925	650	2,925
Cochineal	-	-	-	-	-	-
Camphor	-	-	Catties, 850	31,450	Catties, 850	31,450
Stick Lac	-	-	-	-	-	-
Cudbear	-	-	-	-	-	-
Dragons Blood	-	-	-	-	-	-
Gum Gogal	-	-	-	-	-	-
Birds Nests	-	-	400	14,000	400	14,000
Ginseng	-	-	-	-	-	-
Bêche de Mer	-	-	Peculs, 11	451	Peculs, 11	451
Teak	Value.	16,684	-	-	Value,	16,684
Rice	-	-	-	-	-	-
Clocks and Watches	-	-	-	-	-	-
Straits Produce, &c. (not separated).	-	-	-	-	-	-
Sundry Articles (not enumerated).	-	-	Value,	50,000	Value,	50,000
Dollars	-	-	-	-	-	-
	Sp. Drs.	5,726,819	Sp. Drs.	15,700,878	Sp. Drs.	21,427,697

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

Description of Articles.	1826-27.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 133,048	2,053,984	Peculs, 342,735	5,153,561	Peculs, 475,783	7,207,545
Opium	- - -	- - -	Chests, 9,969	9,269,826	Chests, 9,969	9,269,826
Tin	- - -	- - -	Peculs, 3,798	87,354	Pecul, 3,798	87,354
Iron	— 40,330	171,411	— 1,181	5,314	— 41,511	176,725
Lead	— 25,317	189,880	— 2,565	14,107	— 27,882	203,987
Steel	- - -	- - -	- - -	- - -	- - -	- - -
Cutlery	- - -	- - -	- - -	- - -	- - -	- - -
Pepper	— 1,027	8,730	— 7,132	51,707	— 8,159	60,437
Spices	- - -	- - -	— 205	13,325	— 205	13,325
Rattans	- - -	- - -	— 30,766	153,830	— 30,766	153,830
Betel Nut	- - -	- - -	— 45,867	137,601	— 45,867	137,601
Putchuck	- - -	- - -	— 3,164	41,132	— 3,164	41,132
Sharks Fins, Fish Maws, and • Stock Fish	- - -	- - -	— 4,378	130,670	— 4,378	130,670
Sandal Wood	Peculs, 157	3,763	— 8,352	200,448	— 8,509	204,211
Black and Red Wood	- - -	- - -	— 1,300	6,500	— 1,300	6,500
Saltpetre	- - -	- - -	— 6,500	39,000	— 6,500	39,000
Ivory	- - -	- - -	— 880	70,400	— 880	70,400
Quicksilver	- - -	- - -	Value,	25,000	- - -	25,000
Pearls, Cornelians, Coral, and Amber.	- - -	- - -	- - -	67,000	- - -	67,000
Glass Ware and Window Glass	- - -	- - -	- - -	5,000	- - -	5,000
Broad Cloth	Pieces, 20,289	1,273,261	Yards, 15,300	19,125	Pieces, 20,289 } Yards, 15,300 }	1,292,386
Long Ells and Worleys	— 197,940	1,917,077	Pieces, 350	2,800	Pieces, 198,290	1,919,877
Camlets	— 13,300	423,702	- - -	- - -	— 13,300	423,702
Sundry Woollens	- - -	- - -	- - -	- - -	- - -	- - -
India Piece Goods	- - -	- - -	- - -	- - -	- - -	- - -
Cotton Goods	— 6,400	50,200	— 7,047	42,282	— 13,447	92,482
Cotton Yarn	- - -	- - -	- - -	- - -	- - -	- - -
Handkerchiefs	- - -	- - -	- - -	- - -	- - -	- - -
Skins and Furs	- - -	- - -	Value,	30,000	Value,	30,000
Flints	- - -	- - -	- - -	- - -	- - -	- - -
Myrrh	- - -	- - -	- - -	- - -	- - -	- - -
Olibanum	- - -	- - -	Peculs, 408	2,040	Peculs, 408	2,040
Prussian Blue	- - -	- - -	- - -	- - -	- - -	- - -
Smalts	- - -	- - -	- - -	- - -	- - -	- - -
Cutch	- - -	- - -	— 600	2,760	— 600	2,700
Cochineal	- - -	- - -	- - -	- - -	- - -	- - -
Camphor	- - -	- - -	Catties, 651	16,275	Catties, 651	16,275
Stick Lac and Cudbear	- - -	- - -	- - -	- - -	- - -	- - -
Dragons Blood	- - -	- - -	- - -	- - -	- - -	- - -
Gum Gogal	- - -	- - -	- - -	- - -	- - -	- - -
Birds Nests	- - -	- - -	— 400	11,200	— 400	11,200
Ginseng	- - -	- - -	- - -	- - -	- - -	- - -
Bêche de Mer	- - -	- - -	Peculs, 55	1,375	Peculs, 55	1,375
Teak	- - -	- - -	- - -	- - -	- - -	- - -
Rice	- - -	- - -	— 5,996	17,988	— 5,996	17,988
Clocks and Watches	- - -	- - -	- - -	- - -	- - -	- - -
Straits Produce, &c. (not se- parated).	- - -	- - -	- - -	- - -	- - -	- - -
Sundry Articles (not enume- rated).	- - -	- - -	Value	91,672	- - -	91,672
Dollars	- - -	- - -	- - -	- - -	- - -	- - -
	Sp. Dis.	6,092,008	Sp. Drs.	15,709,232	Sp. Drs.	21,801,240

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

1827-28.

Description of Articles.	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 140,589	1,848,928	Peculs, 270,538	3,480,083	Peculs, 411,127	5,329,011
Opium	-	-	Chests, 10,271	11,243,496	Chests, 10,271	11,243,496
Tin	-	-	Peculs, 3,019	60,380	Peculs, 3,019	60,380
Iron	— 30,251	144,950	— 4,188	10,470	— 34,439	155,420
Lead	— 30,231	172,780	— 2,094	12,504	— 32,315	185,284
Steel	—	—	—	—	—	—
Cutlery	—	—	—	—	—	—
Pepper	-	-	— 14,252	99,764	— 14,252	99,764
Spices	-	-	— 196	11,760	— 196	11,760
Rattans	-	-	— 14,614	73,070	— 14,614	73,070
Betel Nut	-	-	— 31,800	71,550	— 31,800	71,550
Putchuck	-	-	— 1,334	16,008	— 1,334	16,008
Sharks Fins, Fish Maws, and Stock Fish.	-	-	— 2,276	54,450	— 2,276	54,450
Sandal Wood	Pecul., 1,867	22,400	— 5,150	103,000	— 7,017	125,400
Black and Red Wood	-	-	— 700	4,200	— 700	4,200
Saltpetre	-	-	— 1,200	6,600	— 1,200	6,600
Ivory	-	-	— 762	60,960	— 762	60,960
Quicksilver	—	—	—	—	—	—
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	100,200	Value,	100,200
Glass Ware and Window Glass	—	—	—	—	—	—
Broad Cloth	Pieces, 12,462	768,960	Yards, 25,721	34,467	Pieces, 12,462 } Yards, 25,724 }	803,427
Long Ells and Worleys	— 106,060	858,000	Value,	25,775	Value,	883,775
Samlets	— 4,700	136,300	-	-	— 4,700	136,300
undry Woollens	Bales, 17	962	-	-	Bales, 17	962
ndia Piece Goods	—	—	Value,	66,487	Value,	173,587
otton Goods	Pieces, 15,300	107,100	-	14,000	-	14,000
otton Yarn	-	-	-	-	-	-
Handkerchiefs	-	-	-	-	-	-
Skins and Furs	-	-	Peculs, 3,552	7,104	Peculs, 3,552	7,104
Flints	-	-	— 48	720	— 48	720
Myrrh	-	-	— 522	2,610	— 522	2,610
Olibanum	-	-	-	-	-	-
Prussian Blue	-	-	-	-	-	-
Smalts	-	-	-	-	-	-
Datch	-	-	-	-	-	-
Zochineal	-	-	-	-	-	-
Jamphor	-	-	-	-	-	-
Stick Lac and Cudbear	-	-	-	-	-	-
Dragons Blood	-	-	-	-	-	-
Sum Gogal	-	-	-	-	-	-
Birds Nests	-	-	-	-	-	-
Ginseng	-	-	-	-	-	-
Bêche de Mer	-	-	-	-	-	-
Teak	-	-	— 3,000	6,000	— 3,000	6,000
Rice	-	-	Value,	84,000	Value,	84,000
Clocks and Watches	-	-	-	-	-	-
Straits Produce, &c. (not separated).	-	-	-	195,985	-	195,985
Sundry Articles (not enumerated).	-	-	-	-	-	-
Dollars	Sp. Drs.	4,060,380	Sp. Drs.	15,845,643	Sp. Drs.	19,906,023

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

Description of Articles.	1828-29.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity Peculs, 169,425	Dollars. 2,096,815	Quantity. Peculs, 325,530	Dollars. 3,767,340	Quantity. Peculs, 494,955	Dollars. 5,864,155
Cotton	-	-	-	-	-	-
Opium	-	-	Chests, 11,409	10,908,852	Chests, 11,409	10,908,852
Tin	-	-	Peculs, 5,737 } Boxes, 550 }	120,415 }	Peculs, 5,737 } Boxes, 550 }	120,415 }
Iron	29,377	104,147	Peculs, 401	1,604	Peculs, 29,778	105,751
Lead	25,183	136,110	1,193	6,859	26,376	143,269
Steel	-	-	-	-	-	-
Cutlery	-	-	-	-	-	-
Pepper	-	-	3,750	26,250	3,750	26,250
Spices	-	-	Value,	9,050	Value,	9,050
Rattans	-	-	Peculs, 18,463	73,852	18,463	73,852
Betel Nut	-	-	32,914	90,513	32,914	90,513
Putchuck	-	-	1,213	19,408	1,213	19,408
Sharks Fins, Fish Maws, and Stock Fish.	-	-	6,605	152,090	6,605	152,090
Sandal Wood	3,326	91,480	9,892	197,810	13,218	289,320
Black and Red Wood	-	-	6,378	31,890	6,378	31,890
Saltpetre	-	-	120	720	120	720
Ivory	-	-	694	48,580	694	48,580
Quicksilver	-	-	55	4,015	55	4,015
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	376,806	Value,	376,806
Glass Ware and Window Glass	-	-	-	-	-	-
Broad Cloth	Pieces, 15,417	1,021,576	Pieces, 2,519	75,570	Pieces, 17,936	1,097,146
Long Fills and Worleys	160,000	1,311,444	1,000	8,000	161,000	1,352,444
Camlets	12,141	335,610	600	19,800	12,741	355,410
Sundry Woollens	-	-	-	-	-	-
India Piece Goods	-	-	-	-	-	-
Cotton Goods	7,650	46,665	Value,	119,712	Value,	196,407
Cotton Yarn	Peculs, 675	22,950	Peculs, 630	35,280	Peculs, 1,305	58,230
Handkerchiefs	-	-	-	-	-	-
Skins and Furs	-	-	-	-	-	-
Flints	-	-	-	-	-	-
Myrrh	-	-	291	4,410	291	4,410
Olibanum	-	-	327	1,635	327	1,635
Prussian Blue	-	-	-	-	-	-
Smalts	-	-	-	-	-	-
Cutch	-	-	2,135	12,175	2,135	12,175
Cochineal	-	-	84	46,620	84	46,620
Camphor	-	-	-	-	-	-
Stick Lac and Cudbear	-	-	-	-	-	-
Dragons Blood	-	-	-	-	-	-
Gum Gogal	-	-	-	-	-	-
Birds Nests	-	-	-	-	-	-
Ginseng	-	-	-	-	-	-
Bêche de Mer	-	-	-	-	-	-
Teak	-	-	-	-	-	-
Rice	-	-	Value,	14,100	Value,	14,100
Clocks and Watches	-	-	-	53,562	-	53,562
Straits Produce, &c. (not separated).	-	-	-	-	-	-
Sundry Articles (not enumerated).	-	-	-	116,250	-	116,250
Dollars	-	-	-	-	-	-
	Sp. Drs.	5,200,127	Sp. Drs.	16,373,228	Sp. Drs.	21,573,355



No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c. continued.

Description of Articles.	1829-30.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity	Dollars.	Quantity	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 119,692	1,739,752	Peculs, 256,313	3,335,760	Peculs, 376,005	5,075,512
Opium	-	-	Chests, 15,643	13,468,924	Chests, 15,643	13,468,924
Tin	-	-	Peculs, 5,954 } Boxes, 497 }	115,367 {	Peculs, 5,954 } Chests, 497 }	115,367
Iron	— 22,641	81,508	Peculs, 2,792	11,168	Peculs, 25,433	92,676
Lead	— 21,448	116,175	— 2,701	13,525	— 24,149	129,700
Steel and Cutlery	—	—	—	—	—	—
Pepper	-	-	— 24,211	169,477	— 24,211	169,477
Spices	-	-	— 442	16,796	— 442	16,796
Rattans	-	-	— 28,911	86,733	— 28,911	86,733
Betel Nut	-	-	— 43,409	97,670	— 43,409	97,670
Putchuck	-	-	— 1,569	16,082	— 1,569	16,082
Sharks Fins, Fish Maws, and Stock Fish.	-	-	— 7,718	150,902	— 7,718	150,902
Sandal Wood	Peculs, 1,282	21,375	— 16,597	248,955	— 17,879	270,330
Black and Red Wood	-	-	— 8,118	24,354	— 8,118	24,354
Saltpetre	-	-	— 3,990	43,890	— 3,990	43,890
Ivory	-	-	— 358	22,196	— 358	22,196
Quicksilver	-	-	— 117	8,190	— 117	8,190
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	266,023	Value,	266,023
Glassware and Window Glass	—	—	—	—	—	—
Broad Cloth	Pieces, 15,576	996,854	Pieces, 1,942	64,086	Pieces, 17,518	1,060,940
Long Ells and Worleys	— 120,000	996,671	-	-	— 120,000	996,671
Camlets	— 12,023	312,920	— 551	16,530	— 12,574	329,450
Sundry Woollens	Bales, 4	225	-	-	Bales, 1	225
India Piece Goods	—	—	—	—	—	—
Cotton Goods	Pieces, 22,750	165,050	Value,	47,503	Value,	212,553
Cotton Yarn	Peculs, 2,250	78,750	Peculs, 182	7,826	Peculs, 2,432	86,576
Handkerchiefs	—	—	—	—	—	—
Skins and Furs	-	-	Value,	7,660	Value,	7,660
Flints	—	—	—	—	—	—
Myrrh	—	—	—	—	—	—
Olibanum	-	-	— 2,447	9,788	— 2,447	9,788
Prussian Blue	—	—	—	—	—	—
Smalts	—	—	—	—	—	—
Cutch	—	—	—	—	—	—
Cochineal	-	-	— 46½	19,809	— 46½	19,809
Camphor	—	—	—	—	—	—
Stick Lac	—	—	—	—	—	—
Cudbear	—	—	—	—	—	—
Dragons Blood	—	—	—	—	—	—
Gum Gogol	—	—	—	—	—	—
Birds Nests	—	—	—	—	—	—
Ginseng	—	—	—	—	—	—
Bêche de Mer	—	—	—	—	—	—
Teak	—	—	—	—	—	—
Rice	-	-	— 4,322	6,483	— 4,322	6,483
Clocks and Watches	-	-	Value,	18,956	Value,	18,956
Straits Produce, &c. (not separated).	—	—	—	—	—	—
Sundry Articles (not enumerated).	-	-	Value,	117,494	-	117,494
Dollars	-	-	-	35,000	-	35,000
	Sp. Drs.	4,179,280	Sp. Drs.	18,447,147	Sp. Drs.	22,926,427

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

Description of Articles.	1830-31.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 146,788	1,821,276	Peculs, 351,409	3,796,288	Peculs, 498,197	5,617,564
Opium	-	-	{ Chests, 17,458 } Peculs, 243 }	12,222,525	{ Chests, 17,458 } Peculs, 243 }	12,222,525
Tin	-	-	{ Peculs, 4,395 } Boxes, 880 }	89,670	{ Peculs, 4,395 } Boxes, 880 }	89,670
Iron	— 25,152	75,455	Peculs, 4,510	18,040	Peculs, 29,662	93,495
Lead	— 14,589	68,892	— 971	5,340	— 15,560	74,232
Steel	-	-	— 318	3,498	— 318	3,498
Cutlery	-	-	-	-	-	-
Pepper	-	-	— 12,651	88,557	— 12,651	88,557
Spices	-	-	— 1,265	43,010	— 1,265	43,010
Rattans	-	-	— 8,924	26,772	— 8,924	26,772
Betel Nut	-	-	— 22,380	83,925	— 22,380	83,925
Putchuck	-	-	— 1,866	22,392	— 1,866	22,392
Sharks Fins, Fish Maws, and Stock Fish.	-	-	— 7,605	152,170	— 7,605	152,170
Sandal Wood	-	-	— 11,100	144,300	— 11,100	144,300
Black and Red Wood	-	-	-	-	-	-
Saltpetre	-	-	— 8,595	62,314	— 8,595	62,314
Ivory	-	-	— 86	6,020	— 86	6,020
Quicksilver	-	-	— 178	12,816	— 178	12,816
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	111,469	Value,	111,469
Glass Ware and Window Glass	-	-	-	-	-	-
Broad Cloth	Pieces, 15,585	901,438	Pieces, 1,886	79,212	Pieces, 17,471	980,650
Long Ells and Worleys	— 150,100	1,146,827	— 200	1,600	— 150,300	1,148,427
Camlets	— 12,000	258,000	— 4,080	89,760	— 16,080	347,760
Sundry Woollens	-	-	-	-	-	-
India Piece Goods	-	-	-	-	-	-
Cotton Goods	— 30,000	150,000	— 16,936	99,181	— 46,936	249,746
Cotton Yarn	Peculs, 2,250	81,000	Peculs, 267	11,748	Peculs, 2,517	92,181
Handkerchiefs	-	-	-	-	-	-
Skins and Furs	-	-	Skins, 13,300	6,650	Skins, 13,300	6,650
Flints	-	-	-	-	-	-
Myrrh	-	-	Value,	4,400	Value	4,400
Olibanum	-	-	Peculs, 1,895	7,580	Peculs, 1,895	7,580
Prussian Blue	-	-	-	-	-	-
Smalts and Cutch	-	-	-	-	-	-
Cochineal	-	-	— 67	26,800	— 67	26,800
Camphor	-	-	Catties, 134	3,082	Catties, 134	3,082
Stick Lac and Cudbear	-	-	-	-	-	-
Dragons Blood	-	-	-	-	-	-
Gum Gogal	-	-	-	-	-	-
Birds Nests	-	-	-	-	-	-
Ginseng	-	-	-	-	-	-
Bêche de Mer	-	-	-	-	-	-
Teak	-	-	-	-	-	-
Rice	-	-	Peculs, 24,322	60,805	Peculs, 24,322	60,805
Clocks and Watches	-	-	-	-	-	-
Straits Produce, &c. (not separated).	-	-	-	-	-	-
Sundry Articles (not enumerated).	-	-	Value,	112,718	Value,	112,718
Dollars	-	-	-	55,000	-	55,000
	Sp. Drs.	4,502,868	Sp. Drs.	17,447,642	Sp. Drs.	21,950,530

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

Description of Articles.	1831-32.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton - - -	Peculs, 91,974	1,086,840	Peculs, 351,206	3,842,935	Peculs, 443,180	4,929,775
Opium - - -	- - -	- - -	Chests, 13,946	11,304,018	Chests, 13,946	11,304,018
Tin - - -	- - -	- - -	Peculs, 5,032	} 110,163	{ Peculs, 5,032	} 110,163
	- - -	- - -	Boxes, 2,525		{ Boxes, 2,525	
Iron - - -	— 25,189	68,012	Peculs, 13,482	47,187	Peculs, 38,671	115,199
Lead - - -	— 28,528	126,794	— 1,398	6,965	— 29,926	133,759
Steel - - -	- - -	- - -	— 2,101	15,758	— 2,101	15,758
Cutlery - - -	- - -	- - -	— - -	- - -	— - -	- - -
Pepper - - -	- - -	- - -	— 15,771	110,397	— 15,771	110,397
Spices - - -	- - -	- - -	— - -	- - -	— - -	- - -
Rattans - - -	- - -	- - -	— 6,349	17,459	— 6,349	17,459
Betel Nut - - -	- - -	- - -	— 6,691	20,073	— 6,691	20,073
Patchuck - - -	- - -	- - -	— 460	5,980	— 460	5,980
Sharks Fins, Fish Maws, and Stock Fish.	- - -	- - -	— 4,085	136,740	— 4,085	136,740
Sandal Wood - - -	- - -	- - -	— 6,338	74,471	— 6,338	74,471
Black and Red Wood - - -	- - -	- - -	— - -	- - -	— - -	- - -
Saltpetre - - -	- - -	- - -	— 7,068	49,476	— 7,068	49,476
Ivory - - -	- - -	- - -	— 368	26,913	— 368	26,913
Quicksilver - - -	- - -	- - -	— 178	12,460	— 178	12,460
Pearls, Cornelians, Coral, and Amber.	- - -	- - -	Value,	215,475	Value,	215,475
Glass Ware and Window Glass	- - -	- - -	— - -	- - -	— - -	- - -
Broad Cloth - - -	Pieces, 15,591	836,570	Pieces, 7,816	242,296	Pieces, 23,410	1,078,866
Long Ells and Worleys - - -	— 140,300	1,052,292	- - -	- - -	— 140,300	1,052,292
Camlets - - -	— 12,040	234,868	— 2,621	70,767	— 14,661	305,635
Sundry Woollens - - -	- - -	- - -	— - -	- - -	— - -	- - -
India Piece Goods - - -	- - -	- - -	— - -	- - -	— - -	- - -
Cotton Goods - - -	— 30,500	132,883	Value,	174,459	Value,	307,342
Cotton Yarn - - -	Peculs, 3,600	146,856	Peculs, 1,252	52,581	Peculs, 4,852	199,470
Handkerchiefs - - -	- - -	- - -	— - -	- - -	— - -	- - -
Skins and Furs - - -	- - -	- - -	Skins, 20,580	9,850	Skins, 20,580	9,850
Flints - - -	- - -	- - -	— - -	- - -	— - -	- - -
Myrrh - - -	- - -	- - -	Value,	7,212	Value,	7,212
Olibanum - - -	- - -	- - -	Peculs, 550	2,750	Peculs, 550	2,750
Prussian Blue - - -	- - -	- - -	— - -	- - -	— - -	- - -
Smalts and Cutch - - -	- - -	- - -	— - -	- - -	— - -	- - -
Cochineal - - -	- - -	- - -	— 46	14,444	— 46	14,444
Camphor - - -	- - -	- - -	— - -	- - -	— - -	- - -
Stick Lac - - -	- - -	- - -	— - -	- - -	— - -	- - -
Cudbear - - -	- - -	- - -	— - -	- - -	— - -	- - -
Dragons Blood - - -	- - -	- - -	— - -	- - -	— - -	- - -
Gum Gogal - - -	- - -	- - -	— - -	- - -	— - -	- - -
Birds Nests - - -	- - -	- - -	— - -	- - -	— - -	- - -
Ginseng - - -	- - -	- - -	— - -	- - -	— - -	- - -
Bêche de Mer - - -	- - -	- - -	— - -	- - -	— - -	- - -
Teak - - -	- - -	- - -	— - -	- - -	— - -	- - -
Rice - - -	- - -	- - -	Peculs, 51,496	128,740	Peculs, 51,496	128,740
Clocks and Watches - - -	- - -	- - -	Value,	11,785	Value,	11,785
Straits Produce, &c. (not separated).	- - -	- - -	— - -	- - -	— - -	- - -
Sundry Articles (not enumerated)	Value,	6,543	Value,	120,996	Value,	127,539
Dollars - - -	- - -	- - -	- - -	16,200	- - -	16,200
	Sp. Drs.	3,691,688	Sp. Drs.	16,848,553	Sp. Drs.	20,540,241

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

Description of Articles.	1832-33.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 102,108	1,424,443	Peculs, 324,942	4,018,132	Peculs, 427,050	5,472,575
Opium	-	-	(Chests, 18,579	12,185,100	Chests, 18,579	12,185,100
Tin	-	-	Peculs, 5,991	} 91,429 {	Peculs, 5,991	} 91,429 {
	-	-	Boxes, 760		Boxes, 760	
Iron	Peculs, 25,173	45,311	Peculs, 6,276	18,828	Peculs, 31,449	61,139
Lead	— 21,560	109,155	— 2,056	8,738	— 26,616	117,893
Steel	-	-	— 1,027	6,162	— 1,027	6,162
Cutlery	-	-	—	-	—	-
Pepper	-	-	— 17,601	127,607	— 17,601	127,607
Spices	-	-	—	-	—	-
Rattans	-	-	— 11,918	41,024	— 14,918	41,024
Betel Nut	-	-	— 46,989	199,703	— 46,989	199,703
Putehuck	-	-	— 3,273	44,185	— 3,273	44,185
Sharks Fins, Fish Maws, and Stock Fish.	-	-	Value,	176,741	Value,	176,741
Sandal Wood	— 199	2,987	Peculs, 2,075	22,825	— 2,274	25,812
Black and Red Wood	-	-	— 7,197	14,991	— 7,197	14,991
Saltpetre	-	-	— 1,763	12,341	— 1,763	12,341
Ivory	-	-	— 378	23,436	— 378	23,436
Quicksilver	-	-	—	-	—	-
Pearls, Cornelians, Coral, and Amber	-	-	Value,	441,851	Value,	441,851
Glass Ware and Window Glass	-	-	—	-	—	-
Broad Cloth	Pieces, 20,310	1,040,764	Pieces, 7,931	222,068	Pieces, 28,271	1,262,832
Long Ells and Worleys	— 150,000	1,104,166	— 850	7,900	— 150,850	1,112,066
Camlets	— 6,000	96,000	— 1,290	24,510	— 7,290	120,510
Sundry Woollens	-	-	—	-	—	-
India Piece Goods	-	-	—	-	—	-
Cotton Goods	Pieces, 32,000	144,000	Value,	206,141	Value,	350,141
Cotton Yarn	Peculs, 1,800	70,065	Peculs, 1,284	48,792	Peculs, 3,084	118,857
Handkerchiefs	-	-	—	-	—	-
Skins and Furs	-	-	Skins, 10,000	5,000	Skins, 10,000	5,000
Flints	-	-	—	-	—	-
Myrrh	-	-	—	-	—	-
Olibanum	-	-	Peculs, 4,608	26,496	Peculs, 4,608	26,496
Prussian Blue	-	-	—	-	—	-
Smalts	-	-	—	-	—	-
Cutch	-	-	— 800	5,600	— 800	5,600
Corchineal	-	-	— 46	12,880	— 46	12,880
Camphor	-	-	—	-	—	-
Stick Lac and Cudbear	-	-	—	-	—	-
Dragons Blood	-	-	—	-	—	-
Gum Gogul	-	-	—	-	—	-
Birds Nests	-	-	—	-	—	-
Ginseng	-	-	—	-	—	-
Bêche de Mer	-	-	—	-	—	-
Teak	-	-	—	-	—	-
Rice	-	-	Peculs, 70,118	147,248	— 70,118	147,248
Clocks and Watches	-	-	Value,	14,080	Value,	14,080
Straits Produce, &c. (not separated).	-	-	—	-	—	-
Sundry Articles (not enumerated).	-	-	Value,	71,184	-	71,184
Dollars	-	-	Value,	7,500	-	7,500
	Sp. Drs.	4,036,891	Sp. Drs.	18,265,495	Sp. Drs.	22,302,386

No. 1.—Quantity and Value of Opium, &c. imported into Canton by the East India Company, &c.—continued.

Description of Articles.	1833-34.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars	Quantity.	Dollars.	Quantity.	Dollars.
Cotton	Peculs, 116,246	1,842,333	Peculs, 326,393	4,884,407	Peculs, 442,639	6,726,740
Opium	-	-	Chests, 17,613½	11,618,716	Chests, 17,613½	11,618,716
Tin	-	-	Peculs, 5,762	92,192	Peculs, 5,762	92,192
Iron	— 20,203	32,324	— 9,735	26,285	— 29,938	58,609
Lead	— 15,454	66,539	— 3,893	15,572	— 19,347	82,111
Steel	-	-	— 1,486	7,058	— 1,486	7,058
Cutlery	-	-	-	-	-	-
Pepper	-	-	— 23,122	190,757	— 23,122	190,757
Spices	-	-	— 629	16,846	— 629	16,846
Rattans	-	-	— 13,052	39,156	— 13,052	39,156
Betel Nut	-	-	— 57,025	142,562	— 57,025	142,562
Putchuek	-	-	— 2,105	28,417	— 2,105	28,417
Sharks Fins, Fish Maws, and Stock Fish.	-	-	— 6,820	216,132	— 6,820	216,132
Sandal Wood	-	-	— 3,680	41,400	— 3,680	41,400
Black and Red Wood	— 141	70	— 2,634	7,902	— 2,775	7,977
Saltpetre	-	-	— 6,044	54,396	— 6,044	54,396
Ivory	-	-	— 84	6,216	— 81	6,216
Quicksilver	-	-	-	-	-	-
Pearls, Cornelians, Coral, and Amber.	-	-	Value,	312,767	Value,	312,767
Glass Ware and Window Glass	-	-	-	12,508	-	12,508
Broad Cloth	Pieces, 17,640	873,212	Pieces, 9,574	268,072	Pieces, 27,214	1,141,284
Long Ells and Worleys	— 121,400	881,166	— 10,239	108,168	— 134,639	989,634
Camlets	— 4,960	81,320	— 571	13,418	— 5,531	97,738
Sundry Woollens	-	-	-	-	-	-
India Piece Goods	-	-	-	-	-	-
Cotton Goods	— 30,000	175,000	Value,	298,197	Value,	473,197
Cotton Yarn	Peculs, 1,800	91,800	Peculs, 1,344	53,760	Peculs, 3,144	145,560
Handkerchiefs	-	-	-	-	-	-
Skins and Furs	-	-	Skins, 18,069	17,306	Skins, 18,069	17,306
Flints	-	-	-	-	-	-
Myrrh	-	-	-	-	-	-
Olibanum	-	-	Peculs, 4,444	17,776	Peculs, 4,444	17,776
Prussian Blue	-	-	-	-	-	-
Smalts	-	-	— 325	25,025	— 325	25,025
Cutch	-	-	-	-	-	-
Cochineal	-	-	— 42	14,280	— 42	14,280
Camphor, Stick Lac, Cudbear, Dragons Blood, and Gum Gogal.	-	-	-	-	-	-
Birds Nests	-	-	— 630	13,230	— 630	13,230
Ginseng	-	-	-	-	-	-
Bêche de Mer	-	-	-	-	-	-
Teak	-	-	-	-	-	-
Rice	-	-	— 158,822	412,937	— 158,822	412,937
Clocks and Watches	-	-	Value,	50,713	Value,	50,713
Straits Produce, &c. (not separated).	-	-	-	-	-	-
Sundry Articles (not enumerated).	-	-	Value,	92,169	Value,	92,169
Dollars	-	-	Value,	20,500	Value,	20,500
	Sp. Drs.	4,046,769	Sp. Drs.	19,119,140	Sp. Drs.	23,165,909

East India House,  
March 1840.

Errors excepted.

JAMES C. MELVILL,  
Secretary.

## No. 2.

AN ACCOUNT of the QUANTITY and VALUE of TEA, and of all other ARTICLES, and of TREASURE, EXPORTED from CANTON by the EAST INDIA COMPANY and PRIVATE TRADERS, in each Year, from 1820 inclusive to the latest Time the same can be made out.

Description of Articles.	1820-21.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 216,358	7,894,975	Peculs, 19,442	918,611	Peculs, 235,800	8,813,586
Raw Silk - - -	— 833	397,186	— 4,523	1,284,901	— 5,356	1,682,087
Nankeens - - -	Pieces, 211,000	186,533	Pieces, 469,926	424,374	Pieces, 680,926	610,907
Sugar and Sugar Candy - -	Peculs, 2,200	24,200	Peculs, 92,733	716,497	Peculs, 94,933	740,679
Cassia and Cassia Buds - -	- - -	- - -	— 3,991	97,240	— 3,991	97,240
Drugs (China Root, Gamboge, Gallinjal, &c.) - - -	- - -	- - -	- - -	Value, 62,914	- - -	62,914
Silk Piece Goods - - -	- - -	- - -	- - -	374,529	- - -	374,529
Tortoise Shell and Scrap - -	- - -	- - -	Peculs, 104	76,960	Peculs, 104	76,960
Pearls, False Pearls, and Glass Beads. - - -	- - -	- - -	— 2,695	67,375	— 2,695	67,375
China Ware - - -	- - -	Value 1,426	- - -	Value, 110,000	- - -	Value, 111,426
Writing Paper, Kitisols, Toys, and Fireworks. - - -	- - -	—	- - -	— 89,580	- - -	89,580
South American Copper, Cotton Yarn, Opium, Quick-silver, Tin. - - -	—	—	—	—	—	—
Samphor - - -	- - -	- - -	— 1,617	53,361	— 1,617	53,361
Jochineal - - -	—	—	—	—	—	—
Vermilion - - -	- - -	- - -	— 1,634	65,360	— 1,634	65,360
Mother of Pearl Shells - -	- - -	- - -	— 2,866	91,712	— 2,866	91,712
Rhubarb - - -	- - -	- - -	— 815	38,305	— 815	38,305
Alum - - -	- - -	- - -	— 3,800	11,400	— 3,800	11,400
Janes - - -	- - -	- - -	No. 50,000	1,500	No. 50,000	1,500
Mats - - -	—	—	—	—	—	—
Aniseed - - -	- - -	- - -	Peculs, 350	3,850	Peculs, 350	3,850
Nutmegs and Cloves - - -	—	—	—	—	—	—
Gutenague - - -	- - -	- - -	— 25,952	363,328	— 25,952	363,328
Saltpetre, Tobacco and Cigars, Cotton Goods. - - -	—	—	—	—	—	—
Brass Leaf or Foil - - -	- - -	- - -	— 225	12,375	— 225	12,375
Sapan Wood - - -	—	—	—	—	—	—
Sundries - - -	- - -	Value 1,871	- - -	Value, 217,199	- - -	219,070
Bullion - - -	- - -	- - -	- - -	495,123	- - -	495,123
	Sp. D <sup>r</sup>	8,506,191	Sp. D <sup>r</sup>	5,576,494	Sp. D <sup>r</sup>	14,082,685

No. 22.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c.—continued.

Description of Articles.	1821-22.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 195,081	7,318,504	Peculs, 20,826	1,037,380	Peculs, 215,907	8,355,884
Raw Silk	— 802	398,014	— 5,940	1,576,955	— 6,742	1,974,999
Nankeens	Pieces, 153,000	130,898	Pieces, 506,300	385,564	Pieces, 659,300	516,462
Sugar and Sugar Candy	Peculs, 300	5,250	Peculs, 100,259	746,230	Peculs, 100,559	751,480
Cassia and Cassia Buds	- - -	- - -	— 5,037	133,815	— 5,037	133,816
Drugs (China Root, Gamboge, Gullingal, &c.)	- - -	- - -	- - -	Value, 21,938	- - -	21,938
Silk Piece Goods	Pieces, 100	1,300	- - -	515,764	- - -	517,064
Tortoise Shell and Scrap	- - -	- - -	Peculs, 89	75,650	Peculs, 89	75,650
Pearls, False Pearls, and Glass Beads.	- - -	- - -	— 1,960	37,240	— 1,960	37,240
China Ware	- - -	- - -	— 5,001	50,040	— 5,004	50,040
Writing Paper, Kitisols, Toys, and Fireworks.	- - -	- - -	- - -	Value, 139,750	- - -	Value, 139,750
South American Copper	- - -	- - -	Peculs, 2,060	17,380	Peculs, 2,060	47,380
Cotton Yarn	—	—	—	—	—	—
Opium, Quicksilver, Tin	—	—	—	—	—	—
Camphor	- - -	- - -	— 963	34,668	— 963	34,668
Cochineal	- - -	—	—	—	—	—
Vermilion	- - -	- - -	Peculs, 2,146	150,220	Peculs, 2,146	150,220
Mother of Pearl Shells	- - -	- - -	— 2,112	63,360	— 2,112	63,360
Rhubarb	- - -	- - -	— 757	37,760	— 757	37,760
Alum	- - -	- - -	— 8,830	30,905	— 8,830	30,905
Canes	- - -	- - -	No 196,000	5,880	No. 196,000	5,880
Mats	—	—	—	—	—	—
Aniseed	- - -	- - -	Peculs, 272	2,720	Peculs, 272	2,720
Nutmegs and Cloves	—	—	—	—	—	—
Tutenag	- - -	- - -	— 9,228	129,192	— 9,228	129,192
Saltpetre	—	—	—	—	—	—
Tobacco and Cigars	—	—	—	—	—	—
Cotton Goods	—	—	—	—	—	—
Brass Leaf or Foil	- - -	- - -	— 549	30,195	— 549	30,195
Sapan Wood	—	—	—	—	—	—
Sundries	- - -	Value, 900	- - -	Value, 436,866	- - -	437,766
Bullion	- - -	- - -	- - -	480,560	- - -	480,560
	Sp. Dr	7,854,896	Sp. Dr	6,170,033	Sp. Dr	14,024,929

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c.—continued.

Description of Articles.	1822-23.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs 206,853	7,738,570	Peculs, 15,913	748,540	Peculs, 222,766	8,487,110
Raw Silk - - -	— 530	258,754	— 4,616	1,283,990	— 5,146	1,542,744
Nankeens - - -	Pieces, 120,000	103,770	Pieces, 404,778	367,485	Pieces, 524,778	471,255
Sugar and Sugar Candy -	Peculs, 2,150	23,400	Peculs, 69,198	628,344	Peculs, 71,348	651,744
Cassia and Cassia Buds -	- - -	- - -	— 4,867	126,542	— 4,867	126,542
Drugs (China Root, Gamboge, Gallinjal, &c.) - - -	- - -	- - -	- - -	Value, 8,799	- - -	8,799
Silk Piece Goods - - -	Pieces, 250	4,000	- - -	— 378,420	- - -	382,420
Tortoise Shell and Scrap -	- - -	- - -	Peculs, 37	29,600	Peculs, 37	29,600
Pearls, False Pearls, and Glass Beads. - - -	- - -	- - -	— 1,883	37,660	— 1,883	37,660
China Ware - - -	- - -	- - -	— 4,011	40,110	— 4,011	40,110
Writing Paper, Kitisols, Toys, and Fire Works. - - -	- - -	- - -	- - -	Value, 101,600	- - -	Value, 101,600
South American Copper -	—	—	—	—	—	—
Cotton Yarn - - -	—	—	—	—	—	—
Opium, Quicksilver, Tin -	—	—	—	—	—	—
Camphor - - -	- - -	- - -	— 535	16,050	— 535	16,050
Cochineal - - -	—	—	—	—	—	—
Vermilion - - -	—	—	—	—	—	—
Mother of Pearl Shells -	- - -	- - -	— 850	25,500	— 850	25,500
Rhubarb - - -	- - -	- - -	— 108	7,430	— 108	7,430
Alum - - -	- - -	- - -	— 11,905	35,715	— 11,905	35,715
Canes - - -	- - -	- - -	- - -	Value, 4,000	- - -	4,000
Mats - - -	—	—	—	—	—	—
Aniseed - - -	- - -	- - -	— 765	7,650	— 765	7,650
Nutmegs and Cloves -	—	—	—	—	—	—
Tutenague - - -	- - -	- - -	— 1,799	23,387	— 1,799	23,387
Saltpetre - - -	—	—	—	—	—	—
Tobacco and Cigars - -	—	—	—	—	—	—
Cotton Goods - - -	—	—	—	—	—	—
Brass Leaf or Foil - -	- - -	- - -	— 220	11,880	— 220	11,880
Sapan Wood - - -	—	—	—	—	—	—
Sundries - - -	- - -	Value, 562	- - -	Value, 280,399	- - -	Value, 280,961
Bullion - - -	- - -	- - -	- - -	234,600	- - -	234,600
	Sp. Dr.	8,129,056	Sp. Dr.	4,397,701	Sp. Dr.	12,526,757



No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c.—continued.

Description of Articles.	1823-24.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 223,878	8,362,535	Peculs, 16,852	713,283	Peculs, 240,730	9,075,818
Raw Silk	— 597	286,896	— 2,614	1,082,254	— 3,211	1,369,150
Nankeens	Pieces, 2,000	1,888	Pieces, 860,000	626,992	Pieces, 862,000	628,880
Sugar and Sugar Candy	- - -	10,781	Peculs, 52,511	458,738	- - Value, 469,518	
Cassia and Cassia Buds	- - -	- - -	— 8,505	225,885	Peculs, 8,505	225,885
Drugs (Gallinal, Gamboge, Turmeric, &c.)	- - -	- - -	- - Value, 13,825	- - Value, 13,825	- - Value, 13,825	
Silk Piece Goods	- - -	- - -	- - -	168,793	- - -	168,793
Tortoise Shell and Scrap	- - -	- - -	— 102½	82,000	— 102½	82,000
Pearls, False Pearls, and Glass Beads.	- - -	- - -	— 1,427	28,540	— 1,427	28,540
China Ware	- - -	- - -	— 6,245	62,450	— 6,245	62,450
Writing Paper, Kitisols, Toys, and Fireworks.	—	—	—	—	—	—
South American Copper	—	—	—	—	—	—
Cotton Yarn, Opium, Quicksilver, Tin.	—	—	—	—	—	—
Camphor	- - -	- - -	— 2,975	92,225	— 2,975	92,225
Cochineal	- - -	- - -	— 45	31,500	— 45	31,500
Vermilion	- - -	- - -	— 304	13,680	— 304	13,680
Mother of Pearl Shells	- - -	- - -	— 2,316	46,320	— 2,316	46,320
Rhubarb	- - -	- - -	— 311	23,870	— 341	23,870
Alum	- - -	- - -	— 9,359	28,077	— 9,359	28,077
Canes	- - -	- - -	- - -	2,500	- - -	2,500
Mats	- - -	- - -	—	—	—	—
Aniseed	- - -	- - -	— 388	5,432	— 388	5,432
Cloves and Nutmegs	- - -	- - -	—	—	—	—
Tuteuague	- - -	- - -	— 10,151	142,114	— 10,151	142,114
Saltpetre	- - -	- - -	—	—	—	—
Tobacco and Cigars	- - -	- - -	—	—	—	—
Cotton Goods	- - -	- - -	—	—	—	—
Brass Leaf or Foil	- - -	- - -	— 210	10,920	— 210	10,920
Sapan Wood	- - -	- - -	— 567	1,701	— 567	1,701
Sundries	- - -	- - -	- - Value, 154,000	- - Value, 154,000	- - -	154,000
Bullion	- - -	- - -	- - -	2,618,500	- - -	2,618,500
	Sp. Dr	8,662,100	Sp. Dr	6,633,599	Sp. Dr	15,295,699

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c. —continued.

Description of Articles.	1824-25.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 216,271	7,956,248	Peculs, 17,489	948,330	Peculs, 233,760	8,904,578
Raw Silk - - -	- - -	- - -	— 3,595	846,070	— 3,595	846,070
Nankeens - - -	Pieces, 5,000	4,722	Pieces, 574,740	446,059	Pieces, 579,740	450,781
Sugar and Sugar Candy - - -	- - -	3,458	Peculs, 79,818	791,355	- - -	794,813
Cassia and Cassia Buds - - -	- - -	- - -	— 3,855	103,668	Peculs, 3,855	103,668
Drugs (Gallnag, Gamboge, Turmeric), &c.	- - -	- - -	- - Value	28,014	- - Value	28,014
Silk Piece Goods - - -	- - -	- - -	- - -	325,758	- - -	325,758
Tortoise Shell and Scrap - - -	- - -	- - -	Peculs, 98	88,200	Peculs, 98	88,200
Pearls, False Pearls, and Glass Beads.	—	—	—	—	—	—
China Ware - - -	—	—	—	—	—	—
Writing Paper, Kitsols, Toys, and Fireworks.	—	—	—	—	—	—
South American Copper - - -	—	—	—	—	—	—
Cotton Yarn, Opium, Quicksilver, and Tin.	—	—	—	—	—	—
Camphor - - -	- - -	- - -	— 1,010	32,320	— 1,010	32,320
Cochineal - - -	- - -	- - -	— 230	138,000	— 230	138,000
Vermilion - - -	- - -	- - -	Boxes, 440	19,360	Boxes, 440	19,360
Mother of Pearl Shells - - -	- - -	- - -	Peculs, 951	23,775	Peculs, 951	23,775
Rhubarb - - -	- - -	- - -	— 355	21,300	— 355	21,300
Alum - - -	- - -	- - -	— 10,168	35,588	— 10,168	35,588
Canes - - -	- - -	- - -	No. 260,500	7,815	No. 260,500	7,815
Mats - - -	—	—	—	—	—	—
Aniseed - - -	- - -	- - -	Peculs, 370	3,330	Peculs, 370	3,330
Cloves and Nutmegs - - -	—	—	—	—	—	—
Tutenague - - -	- - -	- - -	— 564	7,614	— 564	7,614
Saltpetre - - -	—	—	—	—	—	—
Tobacco and Cigars - - -	- - -	- - -	— 756	6,700	— 756	6,700
Cotton Goods - - -	—	—	—	—	—	—
Brass Leaf or Foil - - -	- - -	- - -	— 360	20,880	— 360	20,880
Sapan Wood - - -	—	—	—	—	—	—
Sundries - - -	- - -	- - -	- - Value	161,516	- - Value	161,516
Bullion - - -	- - -	- - -	- - -	1,743,357	- - -	1,743,357
	Sp. Dr	7,964,428	Sp. Dr	5,799,009	Sp. Dr	13,763,437

Table 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c. — continued.

Description of Articles.	1825-26.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
- - - - -	Peculs, 209,779	7,251,869	Peculs, 19,229	873,961	Peculs, 229,008	8,125,830
aw Silk - - -	- - - - -	- - - - -	— 6,985	2,068,250	— 6,985	2,068,250
ankeens - - -	Pieces, 7,000	7,198	Pieces, 489,000	509,375	Pieces, 496,000	516,573
igar and Sugar Candy - - -	- - - - -	- - - - -	Peculs, 89,000	679,000	Peculs, 89,000	679,000
ssia and Cassia Buds - - -	- - - - -	- - - - -	— 7,025	204,905	— 7,025	204,905
rugs (Gallinal, Gamboge, Turmeric), &c. - - -	- - - - -	- - - - -	- - - - -	Value, 16,624	- - - - -	Value, 16,624
lk Piece Goods - - -	- - - - -	- - - - -	- - - - -	269,694	- - - - -	269,694
ortoise Shell and Scrap - - -	- - - - -	- - - - -	— 59	59,000	— 59	59,000
earls, False Pearls, and Glass Beads. - - -	- - - - -	- - - - -	— 1,530	30,000	— 1,530	30,000
china Ware - - -	- - - - -	- - - - -	- - - - -	50,000	- - - - -	50,000
riting Paper, Kitesols, Toys, and Fireworks. - - -	- - - - -	- - - - -	- - - - -	—	- - - - -	—
outh American Copper - - -	- - - - -	- - - - -	- - - - -	—	- - - - -	—
otton Yarn, Opium, Quick- silver, and Tin. - - -	- - - - -	- - - - -	- - - - -	—	- - - - -	—
amphor - - -	- - - - -	- - - - -	— 2,310	80,850	— 2,310	80,850
ochineal - - -	- - - - -	- - - - -	— 230	138,000	— 230	138,000
Vermilion - - -	- - - - -	- - - - -	Boxes, 286	24,310	Boxes, 286	24,310
Mother of Pearl Shells - - -	- - - - -	- - - - -	Peculs, 2,100	31,500	Peculs, 2,100	31,500
Rhubarb - - -	- - - - -	- - - - -	— 273	19,110	— 273	19,110
Alum - - -	- - - - -	- - - - -	— 11,436	40,026	— 11,436	40,026
Canes - - -	- - - - -	- - - - -	- - - - -	—	- - - - -	—
Mats - - -	- - - - -	- - - - -	- - - - -	—	- - - - -	—
Aniseed - - -	- - - - -	- - - - -	— 572	5,148	— 572	5,148
Cloves and Nutmegs - - -	- - - - -	- - - - -	— 600	45,000	— 600	45,000
Tutenague - - -	- - - - -	- - - - -	— 300	3,900	— 300	3,900
Saltpetre - - -	- - - - -	- - - - -	- - - - -	—	- - - - -	—
Tobacco and Cigars - - -	- - - - -	- - - - -	- - - - -	—	- - - - -	—
Cotton Goods - - -	- - - - -	- - - - -	- - - - -	—	- - - - -	—
Brass Leaf or Foli - - -	- - - - -	- - - - -	— 206	11,948	— 206	11,948
Sapan Wood - - -	- - - - -	- - - - -	— 496	1,488	— 496	1,488
Sundries - - -	- - - - -	Value, 996	- - - - -	Value, 102,000	- - - - -	Value, 102,996
Bullion - - -	- - - - -	- - - - -	- - - - -	4,341,000	- - - - -	4,341,000
	Sp. Dr	7,260,063	Sp. Dr	9,605,089	Sp. Dr	16,865,152

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c. — continued.

Description of Articles.	1826-27.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 300,788	9,927,058	Peculs, 26,516	1,073,905	Peculs, 327,304	11,000,963
Raw Silk - - -	- - -	- - -	- 3,131	1,064,920	- 3,131	1,064,920
Nankeens - - -	Pieces, 5,000	4,864	Pieces, 265,300	201,628	Pieces, 270,300	206,492
Sugar and Sugar Candy -	Peculs, 50	824	Peculs, 136,093	1,015,930	Peculs, 136,143	1,046,754
Cassia and Cassia Buds -	- - -	- - -	- 5,031	93,073	- 5,031	93,073
Drugs (China Root, Gallinjal, Turmeric).	- - -	- - -	- - Value, 23,066	- - -	- - Value, 23,066	- - -
Silk Piece Goods - - -	- - -	- - -	- - -	256,140	- - -	256,140
Tortoise Shell and Scrap -	- - -	- - -	Peculs, 18	18,000	Peculs, 18	18,000
Pearls, False Pearls, and Glass Beads.	- - -	- - -	- 1,420	28,400	- 1,420	28,400
China Ware - - -	- - -	- - -	- - -	30,000	- - -	30,000
South American Copper -	- - -	- - -	- - -	- - -	- - -	- - -
Writing Paper, Kitsels, Toys, and Fireworks.	- - -	- - -	- - -	35,000	- - -	35,000
Cotton Yarn, and Opium -	- - -	- - -	- - -	- - -	- - -	- - -
Quicksilver, and Tin -	- - -	- - -	- - -	- - -	- - -	- - -
Camphor - - -	- - -	- - -	Peculs, 1,020	33,150	Peculs, 1,020	33,150
Cochinical - - -	- - -	- - -	- 137	82,200	- 137	82,200
Vermilion - - -	- - -	- - -	- 580	52,200	- 580	52,200
Mother of Pearl Shells -	- - -	- - -	- 2,000	30,000	- 2,000	30,000
Rhubarb - - -	- - -	- - -	- 318	31,800	- 318	31,800
Alum - - -	- - -	- - -	- 15,884	55,594	- 15,884	55,594
Canes - - -	- - -	- - -	- - -	- - -	- - -	- - -
Mats - - -	- - -	- - -	- - -	- - -	- - -	- - -
Aniseed - - -	- - -	- - -	- 587	10,566	- 587	10,566
Cloves and Nutmegs -	- - -	- - -	- 400	30,000	- 400	30,000
Tutenague - - -	- - -	- - -	- - -	- - -	- - -	- - -
Saltpetre - - -	- - -	- - -	- - -	- - -	- - -	- - -
Tobacco and Cigars, and Cotton Goods.	- - -	- - -	- - -	- - -	- - -	- - -
Brass Leaf or Foil - - -	- - -	- - -	- 210	12,180	- 210	12,180
Sapan Wood - - -	- - -	- - -	- 500	1,500	- 500	1,500
Sundries - - -	- - -	Value, 1,739	- - -	Value, 98,000	- - -	Value, 99,739
Bullion - - -	- - -	- - -	- - -	4,019,000	- - -	4,019,000
	Sp. D <sup>n</sup>	9,934,485	Sp. D <sup>n</sup>	8,326,252	Sp. D <sup>n</sup>	18,260,737

## No. 2.—Account of the Quantity and Value of Tea, and other Articles, &amp;c., exported from Canton, &amp;c. — continued.

Description of Articles.	1827-28.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 250,916	8,745,148	Peculs, 16,070	692,767	Peculs, 266,986	9,437,915
Raw Silk - - -	- - -	- - -	— 3,570	1,145,220	— 3,570	1,145,220
Nankeens - - -	Pieces, 3,500	3,063	Pieces, 758,000	649,898	Pieces, 761,500	653,501
Sugar and Sugar Candy -	Peculs, 37	522	Peculs, 43,559	317,874	Peculs, 43,596	318,396
Cassia and Cassia Buds -	- - -	- - -	— 3,648	72,960	— 3,684	72,960
Drugs (China Root, Gallinal, Turmeric).	- - -	- - -	- - Value, 22,902	- - -	- - Value, 22,902	- - -
Silk Piece Goods - - -	- - -	- - -	- - 280,925	- - -	- - -	280,925
Tortoise Shell and Scrap -	- - -	- - -	— 56	56,000	— 56	56,000
Pearls, False Pearls, and Glass Beads.	- - -	- - -	— 800	16,000	— 800	16,000
China Ware - - -	- - -	- - -	- - Value, 49,100	- - -	- - Value, 49,100	- - -
South American Copper -	—	—	—	—	—	—
Writing Paper, Kitisols, Toys, and Fireworks.	- - -	- - -	- - 38,086	- - -	- - -	38,086
Cotton Yarn - - -	—	—	—	—	—	—
Opium - - -	—	—	—	—	—	—
Quicksilver and Tin -	—	—	—	—	—	—
Camphor - - -	- - -	- - -	— 885	26,550	— 885	26,550
Cochineal - - -	- - -	- - -	— 147	73,500	— 147	73,500
Vermilion - - -	- - -	- - -	Boxes, 460	20,240	Boxes, 460	20,240
Mother of Pearl - - -	- - -	- - -	Peculs, 275	4,125	Peculs, 275	4,125
Rhubarb - - -	- - -	- - -	— 262	17,030	— 262	17,030
Alum - - -	—	—	—	—	—	—
Canes - - -	- - -	- - -	No. 241,000	3,615	No. 241,000	3,615
Mats - - -	- - -	- - -	- - Value, 3,584	- - -	- - Value, 3,584	- - -
Aniseed, Cloves, and Nutmegs	—	—	—	—	—	—
Tutenague - - -	—	—	—	—	—	—
Saltpetre - - -	—	—	—	—	—	—
Tobacco and Cigars, and Cotton Goods.	—	—	—	—	—	—
Brass Leaf or Foil - - -	- - -	- - -	Peculs, 265	15,370	Peculs, 265	15,370
Sapan Wood - - -	—	—	—	—	—	—
Sundries - - -	- - -	Value, 866	- - Value, 48,875	- - -	- - Value, 49,741	- - -
Bullion - - -	- - -	- - -	- - 6,102,146	- - -	- - 6,102,146	- - -
	Sp. D <sup>n</sup>	8,750,139	Sp. D <sup>n</sup>	9,656,767	Sp. D <sup>n</sup>	18,406,906

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c.—continued.

Description of Articles.	1828-29.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 222,234	7,937,451	Peculs, 24,968	870,869	Peculs, 247,202	8,808,320
Raw Silk - - -	- - -	- - -	— 7,248	2,529,289	— 7,248	2,529,289
Nankeens - - -	Pieces, 4,000	4,122	Pieces, 957,005	648,789	Pieces, 961,005	652,911
Sugar and Sugar Candy - - -	- - -	- - -	Peculs, 76,937	660,370	Peculs, 76,937	660,372
Cassia and Cassia Buds - - -	- - -	- - -	— 9,123	140,975	— 9,123	140,975
Drugs (China Root, Gallinjal, Turmeric). - - -	- - -	- - -	- - -	Value, 32,365	- - -	Value, 32,365
Silk Piece Goods - - -	- - -	- - -	- - -	460,702	—	460,702
Tortoise Shell and Scrap - - -	- - -	- - -	— 47½	47,500	— 47½	47,500
Pearls, False Pearls, and Glass Beads. - - -	- - -	- - -	- - -	Value, 46,307	- - -	Value, 46,307
China Ware - - -	- - -	- - -	- - -	24,334	—	24,334
South American Copper - - -	- - -	- - -	— 2,000	50,000	— 2,000	50,000
Writing Paper, Kitisols, Toys, and Fireworks. - - -	- - -	- - -	- - -	Value, 90,182	- - -	Value, 90,182
Cotton Yarn - - -	- - -	- - -	— 377	34,000	— 377	34,000
Opium - - -	—	—	—	—	—	—
Quicksilver - - -	—	—	—	—	—	—
Tin - - -	—	—	—	—	—	—
Camphor - - -	- - -	- - -	— 4,514	112,850	— 4,514	112,850
Cochineal - - -	- - -	- - -	— 118	47,200	— 118	47,200
Vermilion - - -	- - -	- - -	Boxes, 1,347	59,268	Boxes, 1,347	59,268
Mother of Pearl Shells - - -	- - -	- - -	Peculs, 1,709	29,053	Peculs, 1,709	29,053
Rhubarb - - -	- - -	- - -	— 1,249	79,936	— 1,249	79,936
Alum - - -	- - -	- - -	— 17,525	35,050	— 17,525	35,050
Canes - - -	- - -	- - -	No. 406,000	4,500	No. 406,000	4,500
Mats - - -	- - -	- - -	Sets, 12,100	5,075	Sets, 12,100	5,075
Aniseed, Cloves, and Nutmegs, Tutenague, and Saltpetre. - - -	—	—	—	—	—	—
Tobacco and Cigars. - - -	—	—	—	—	—	—
Cotton Goods - - -	—	—	—	—	—	—
Brass Leaf or Foil - - -	- - -	- - -	Peculs, 188	11,280	Peculs, 188	11,280
Sapan Wood - - -	—	—	—	—	—	—
Sundries - - -	- - -	258	- - -	Value, 232,191	- - -	Value, 232,449
Ballion - - -	- - -	- - -	- - -	4,705,727	- - -	4,705,727
	Sp. Dr	7,941,831	Sp. Dr	10,957,814	Sp. Dr	18,899,645

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c.—continued.

Description of Articles.	1829-30.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 230,184	7,752,422	Peculs, 22,398	706,092	Peculs, 252,582	8,458,514
Raw Silk - - -	- - -	- - -	— 5,990	1,879,880	5,990	1,879,880
Nankeens - - -	Pieces, 1,500	1,544	Pieces, 703,450	492,415	Pieces, 704,950	493,959
Sugar and Sugar Candy -	Peculs, 100	1,028	Peculs, 172,195	1,439,737	Peculs, 172,295	1,440,765
Cassia and Cassia Buds -	- - -	- - -	— 11,207	146,291	— 11,207	146,291
Drugs (Turmeric, Gillingal, Musk, &c.) - - -	- - -	- - -	- - - Value, 38,170	- - - Value, 38,170	- - - Value, 38,170	- - - Value, 38,170
Silk Piece Goods - - -	Pieces, 75	630	- - - —	439,675	- - - —	440,305
Tortoise Shell and Scrap -	- - -	- - -	Peculs, 263	29,125	Peculs, 263	29,125
Pearls, False Pearls, and Glass Beads. - - -	- - -	- - -	- - - Value, 92,553	- - - Value, 92,553	- - - Value, 92,553	- - - Value, 92,553
China Ware - - -	- - -	- - -	- - - —	30,129	- - - —	30,129
Writing Paper, Kitisols, Toys, and Fireworks. - - -	- - -	- - -	- - - —	228,015	- - - —	228,015
South American Copper -	- - -	- - -	- - - —	87,396	- - - —	87,396
Cotton Yarn - - -	—	—	—	—	—	—
Opium - - -	—	—	—	—	—	—
Quicksilver - - -	—	—	—	—	—	—
Tin - - -	- - -	- - -	Peculs, 500	9,572	Peculs, 500	9,572
Camphor - - -	- - -	- - -	— 3,542	90,321	— 3,542	90,321
Cochineal - - -	- - -	- - -	— 57	19,950	— 57	19,950
Vermilion - - -	- - -	- - -	Boxes, 2,509	115,414	Boxes, 2,509	115,414
Mother of Pearl Shells -	- - -	- - -	Peculs, 1,559	27,282	Peculs, 1,559	27,282
Rhubarb - - -	- - -	- - -	— 1,032	67,080	— 1,032	67,080
Alum - - -	- - -	- - -	— 9,359	18,718	— 9,359	18,718
Canes - - -	- - -	- - -	No. 365,750	7,578	No. 365,750	7,578
Mats - - -	- - -	- - -	— 13,500	4,650	— 13,500	4,650
Aniseed, Cloves, Tutenague, and Saltpetre. - - -	—	—	—	—	—	—
Tobacco and Cigars -	—	—	—	—	—	—
Cotton Goods - - -	—	—	—	—	—	—
Brass Leaf or Foil - - -	- - -	- - -	Peculs, 182	10,920	Peculs, 182	10,920
Sapan Wood - - -	—	—	—	—	—	—
Sundries - - -	- - -	170	- - - Value, 204,790	- - - Value, 204,960	- - - Value, 204,960	- - - Value, 204,960
Bullion - - -	- - -	92,726	- - - —	6,735,100	- - - —	6,827,826
	Sp. Dr	7,848,520	Sp. Dr	12,021,153	Sp. Dr	20,769,673

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c.—continued.

Description of Articles.	1830-31.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 228,574	7,964,185	Peculs, 20,614	673,880	Peculs, 249,188	8,638,365
Raw Silk - - -	- - -	- - -	— 6,668	1,567,920	— 6,668	1,567,920
Nankeens - - -	- - -	- - -	Pieces, 925,200	536,616	Pieces, 925,200	536,616
Sugar and Sugar Candy -	— 96	1,233	Peculs, 143,464	952,520	Peculs, 143,560	953,753
Cassia and Cassia Buds -	- - -	- - -	— 11,385	111,803	— 11,385	111,803
Drugs (Turmeric, Gallinjal, Musk, &c.) - - -	- - -	- - -	- - - Value, 46,435	- - - Value, 46,435	- - - Value, 46,435	- - - Value, 46,435
Silk Piece Goods -	Pieces, 37	465	- - -	465,195	- - -	465,660
Tortoise Shell and Scrap -	- - -	- - -	Peculs, 123	14,025	Peculs, 123	14,025
Pearls, False Pearls, and Glass Beads. - - -	- - -	- - -	- - - Value, 55,643	- - - Value, 55,643	- - - Value, 55,643	- - - Value, 55,643
China Ware - - -	- - -	- - -	- - -	34,076	- - -	34,076
Writing Paper, Kitsels, Toys, and Fireworks. - - -	- - -	- - -	- - -	150,620	- - -	150,620
South American Copper -	- - -	- - -	Peculs, 3,002	78,052	Peculs, 3,002	78,052
Cotton Yarn - - -	—	—	—	—	—	—
Opium - - -	- - -	- - -	Chests, 10	5,600	Chests, 10	5,600
Quick-silver - - -	—	—	—	—	—	—
Tin - - -	- - -	- - -	Peculs, 756	12,096	Peculs, 756	12,096
Camphor - - -	- - -	- - -	— 2,043	49,032	— 2,043	49,032
Cochineal - - -	- - -	- - -	— 38½	11,550	— 38½	11,550
Vermilion - - -	- - -	- - -	Boxes, 3,155	132,510	Boxes, 3,155	132,510
Mother of Pearl Shells -	- - -	- - -	Peculs, 1,134	22,680	Peculs, 1,134	22,680
Rhubarb - - -	- - -	- - -	— 1,331	90,508	— 1,331	90,508
Alum - - -	- - -	- - -	— 11,779	23,558	— 11,779	23,558
Canes - - -	- - -	- - -	- - - Value, 10,124	- - - Value, 10,124	- - - Value, 10,124	- - - Value, 10,124
Mats - - -	- - -	- - -	- - -	14,558	- - -	14,558
Aniseed - - -	- - -	- - -	Peculs, 2,783	33,396	Peculs, 2,783	33,396
Cloves - - -	- - -	- - -	— 794	15,880	— 794	15,880
Tutenague - - -	- - -	- - -	— 2,400	19,200	— 2,400	19,200
Saltpetre - - -	- - -	- - -	— 1,264	8,216	— 1,264	8,216
Tobacco and Cigars -	- - -	- - -	- - - Value, 8,300	- - - Value, 8,300	- - - Value, 8,300	- - - Value, 8,300
Cotton Goods - - -	—	—	—	—	—	—
Brass Leaf or Foil - - -	- - -	- - -	Boxes, 39	1,950	Boxes, 39	1,950
Sapan Wood - - -	—	—	—	—	—	—
Spices - - -	- - -	563	- - - Value, 140,502	- - - Value, 141,065	- - - Value, 141,065	- - - Value, 141,065
Bullion - - -	- - -	1,962,136	- - -	4,690,396	- - -	6,652,532
	Sp. Dr	9,928,882	Sp. Dr	9,976,841	Sp. Dr	19,905,723



No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c.—continued.

Description of Articles.	1831-32.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 237,516	7,997,501	Peculs, 23,971	757,625	Peculs, 261,487	8,755,126
Raw Silk	- - -	- - -	— 8,451	2,654,688	— 8,451	2,654,688
Nankeens	Pieces, 1,000	844	Pieces, 315,570	160,941	Pieces, 316,570	161,785
Sugar and Sugar Candy	- - -	- - -	Peculs, 92,906	560,349	Peculs, 92,906	560,349
Cassia and Cassia Buds	- - -	- - -	— 7,710	57,040	— 7,710	57,040
Drugs (Turmeric, Gallinjal, Musk, &c.)	- - -	- - -	- - - Value, 10,799	- - - Value, 10,799	- - - Value, 10,799	- - - Value, 10,799
Silk Piece Goods	- - -	- - -	- - -	247,861	- - -	247,861
Tortoise Shell and Scrap	- - -	- - -	- - -	19,017	- - -	19,017
Pearls, False Pearls, and Glass Beads.	- - -	- - -	- - -	48,094	- - -	48,094
China Ware	- - -	- - -	- - -	23,179	- - -	23,179
Writing Paper, Kitisols, Toys, and Fireworks	- - -	- - -	- - -	83,840	- - -	83,840
South American Copper	- - -	- - -	Peculs, 4,610	96,810	Peculs, 4,610	96,810
Cotton Yarn	- - -	- - -	— 1,532	73,536	— 1,532	73,536
Opium, Quicksilver, and Tin	—	—	—	—	—	—
Camphor	- - -	- - -	— 279	6,696	— 279	6,696
Cochineal	- - -	- - -	— 144	30,096	— 144	30,096
Vermilion	- - -	- - -	Boxes, 825	30,525	Boxes, 825	30,525
Mother of Pearl Shells	- - -	- - -	Peculs, 2,235	37,995	Peculs, 2,235	37,995
Rhubarb	- - -	- - -	— 763	41,202	— 763	41,202
Alum	- - -	- - -	— 20,475	35,831	— 20,475	35,831
Canes	- - -	- - -	- - - Value, 7,476	- - - Value, 7,476	- - - Value, 7,476	- - - Value, 7,476
Mats	- - -	- - -	- - -	3,829	- - -	3,829
Aniseed	- - -	- - -	Peculs, 477	5,008	Peculs, 477	5,008
Cloves	—	—	—	—	—	—
Tutenague	—	—	—	—	—	—
Saltpetre	- - -	- - -	— 1,868	13,076	— 1,868	13,076
Tobacco and Cigars	- - -	- - -	- - - Value, 14,250	- - - Value, 14,250	- - - Value, 14,250	- - - Value, 14,250
Cotton Goods	- - -	- - -	- - -	9,947	- - -	9,947
Brass Leaf or Foil and Sapan Wood.	—	—	—	—	—	—
Sundries	- - -	1,706	- - -	146,492	- - -	148,198
Bullion	- - -	1,179,119	- - -	2,849,046	- - -	4,028,165
	Sp. Dr.	9,179,170	Sp. Dr.	8,025,248	Sp. Dr.	17,204,418

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c.—continued.

Description of Articles.	1832-33.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 234,963	8,223,160	Peculs, 21,863	795,361	Peculs, 256,826	9,018,521
Raw Silk - - -	- - -	- - -	— 6,651	2,082,151	— 6,651	2,082,151
Nankeens - - -	Pieces, 3,000	2,575	Pieces, 121,500	85,050	Pieces, 121,500	87,625
Sugar and Sugar Candy - - -	- - -	- - -	Peculs, 27,635	221,885	Peculs, 27,635	221,885
Cassia and Cassia Buds - - -	- - -	- - -	— 14,331	105,141	— 14,331	105,141
Drugs (China Root, Gallinal, Musk, &c.) - - -	- - -	- - -	- - -	Value, 65,799	- - -	Value, 65,799
Silk Piece Goods - - -	- - -	- - -	- - -	— 319,785	- - -	— 319,785
Tortoise Shell and Scrap - - -	- - -	- - -	- - -	— 17,380	- - -	— 17,380
Pearls, False Pearls, and Glass Beads. - - -	- - -	- - -	- - -	— 25,628	- - -	— 25,628
China Ware - - -	- - -	- - -	- - -	— 22,470	- - -	— 22,470
Writing Paper, Kitisols, Toys, and Fireworks. - - -	- - -	- - -	- - -	— 99,139	- - -	— 99,139
South American Copper - - -	- - -	- - -	Peculs, 10,692	213,840	Peculs, 10,692	213,840
Cotton Yarn - - -	- - -	- - -	— 1,273	54,739	— 1,273	54,739
Opium - - -	- - -	- - -	Chests, 23	17,802	Chests, 23	17,802
Quicksilver - - -	- - -	- - -	Peculs, 287	18,655	Peculs, 287	18,655
Fin - - -	- - -	- - -	— 1,057	14,798	— 1,057	14,798
Cochineal - - -	- - -	- - -	— 93	22,227	— 93	22,227
Mats - - -	- - -	- - -	No. 10,640	4,482	No. 10,640	4,482
Canes - - -	- - -	- - -	- - -	Value, 15,846	- - -	Value, 15,846
Cotton Goods - - -	—	—	—	—	—	—
Tobacco and Cigars - - -	- - -	- - -	- - -	— 6,605	- - -	— 6,605
Mother of Pearl Shells - - -	- - -	- - -	Peculs, 332	6,640	Peculs, 332	6,640
Vermilion - - -	- - -	- - -	Boxes, 1,473	53,028	Boxes, 1,473	53,028
Camphor - - -	- - -	- - -	Peculs, 5,299	148,372	Peculs, 5,299	148,372
Alum - - -	- - -	- - -	— 5,907	10,337	— 5,907	10,337
Rhubarb - - -	- - -	- - -	— 1,375	68,750	— 1,375	68,750
Brass Leaf and Foil - - -	- - -	—	—	—	—	—
Sapan Wood - - -	—	—	—	—	—	—
Sundries - - -	- - -	Value, 708	- - -	Value, 150,274	- - -	Value, 150,982
Bullion - - -	- - -	— 1,803,674	- - -	— 3,534,866	- - -	— 4,838,540
	Sp. Dr	9,530,117	Sp. Dr	8,191,050	Sp. Dr	17,711,167

No. 2.—Account of the Quantity and Value of Tea, and other Articles, &c., exported from Canton, &c.—continued.

Description of Articles	1833-34.					
	East India Company.		Private Traders.		TOTAL.	
	Quantity.	Dollars	Quantity.	Dollars.	Quantity.	Dollars.
Tea - - -	Peculs, 230,815	7,911,666	Peculs, 29,031	1,044,586	Peculs, 259,846	8,956,252
Raw Silk - - -	- - -	- - -	— 9,920	3,097,167	— 9,920	3,097,167
Nankeens - - -	- - -	- - -	Pieces, 30,600	22,611	Pieces, 30,600	22,611
Sugar and Sugar Candy -	- - -	- - -	Peculs, 28,439	264,140	Peculs, 28,439	264,140
Cassia and Cassia Buds -	- - -	- - -	— 17,607	145,258	— 17,607	145,258
Drugs (China Root, Gallinul, Musk, &c.) - - -	- - -	- - -	- - Value, 36,757	- -	- - Value, 36,757	- -
Silk Piece Goods - - -	- - -	- - -	- -	332,844	- -	332,844
Tortoise Shell and Scrap -	- - -	- - -	- -	7,822	- -	7,822
Pearls, False Pearls, and Glass Beads. - - -	- - -	- - -	- -	26,291	- -	26,291
China Ware - - -	- - -	- - -	- -	13,525	- -	13,525
Writing Paper, Kitisols, Toys, and Fireworks. - - -	- - -	- - -	- -	106,513	- -	106,513
South American Copper -	- - -	- - -	Peculs, 10,907	218,140	Peculs, 10,907	218,140
Cotton Yarn - - -	- - -	- - -	— 201	8,442	— 201	8,442
Opium - - -	- - -	—	—	—	—	—
Quicksilver - - -	- - -	—	—	—	—	—
Tin - - -	- - -	—	—	—	—	—
Cochineal - - -	- - -	- - -	— 202	41,036	— 202	41,036
Mats - - -	- - -	- - -	No. 28,691	13,055	No. 28,691	13,055
Canes - - -	- - -	- - -	- - Value, 14,389	- -	- - Value, 14,389	- -
Cotton Goods - - -	- - -	- - -	Pieces, 1,250	7,500	Pieces, 1,250	7,500
Tobacco and Cigars - - -	- - -	—	—	—	—	—
Mother of Pearl Shells -	- - -	- - -	Peculs, 2,049	34,321	Peculs, 2,049	34,321
Vermilion - - -	- - -	- - -	Boxes, 3,576	121,584	Boxes, 3,576	121,584
Camphor - - -	- - -	- - -	Peculs, 2,430	53,460	Peculs, 2,430	53,460
Alum - - -	- - -	- - -	— 10,213	20,426	— 10,213	20,426
Rhubarb - - -	- - -	- - -	— 434	25,172	— 434	25,172
Brass Leaf or Foil - - -	- - -	- - -	Boxes, 81	3,726	Boxes, 81	3,726
Sapan Wood - - -	- - -	—	—	—	—	—
Sundries - - -	- - -	Value, 272	- - Value, 115,964	- -	- - Value, 115,966	- -
Bullion - - -	- - -	385,849	- -	6,576,585	- -	6,962,434
	Sp. Dr	8,297,787	Sp. Dr	12,354,107	Sp. Dr	20,651,894

(Errors excepted.)

East India House,  
17th March 1840.

JAMES C. MELVILLE,  
Secretary.

No. 3.

AN ACCOUNT of all BILLS drawn upon INDIA and LONDON by the SELECT COMMITTEE at CANTON, in each Year, from 1820 inclusive to the latest Time to which the same can be made out.

## AN ACCOUNT of all Bills drawn upon INDIA and LONDON by the SELECT COMMITTEE at CANTON

China Season.	INDIA.									
	BENGAL.				BOMBAY.			TOTAL.		
	Rate of Exchange per Dollar.	Sight	Amount received at Canton		Rate of Exchange per Dollar.	Sight.	Amount received at Canton.	Amount received at Canton for Bills drawn in each Year.	Rate of Exchange per Dollar.	Sight.
			Dollars.	Dollars			Dollars.	Dollars.	s. d.	
1820-21	200 S <sup>r</sup> R <sup>p</sup> 100 D <sup>r</sup> 204 Do. per Do.	30 Days Do.	215,000 1,778,936	1 988,936	- - -	- - -	- - -	1,988,936	- - -	-
1821-22	204 Do. per Do. 202 Do. per Do.	Do Do	142,442 1,665,414	1,807,856	- - -	- - -	- - -	1,807,856	4 8 5 0	365 Day 730 Day
1822-23	204 Do. per Do.	Do	- -	1 575,166	220 Bombay R <sup>p</sup> per 100 D <sup>r</sup> .	30 Days	1,237,937	2,813,103	- - -	-
1823-24	204 Do. per Do.	Do	- -	2,080,155	Do. per Do.	Do.	465,622	2,545,777	4 6	12 Mont
1824-25	204 Do. per Do. 207 Do. per Do. 210 Do. per Do. 208 Do. per Do.	Do. Do. Do. Do.	100,000 1,883,423 1,780,545 106,859	3,270,827	- - -	- - -	- - -	3,270,827	4 6	365 Day
1825-26	208 Do. per Do. 204 Do. per Do. 203 Do. per Do.	Do Do Do.	624,162 400,608 137,167	1,162,535	- - -	- - -	- - -	1 162,535	4 6 4 6	365 Day 182 Da
1826-27	203 Do. per Do.	Do.	- -	748,598	- - -	- - -	- - -	48,598	4 6 4 3	182 Da 183 Da
1827-28	200 Do. per Do. 204 Do. per Do.	Do. Do.	716,941 1,052,271	1,768,515	- - -	- - -	- - -	1,768,515	4 1½	6 Mont
1828-29	204 Do. per Do.	Do.	- -	2,728,362	- - -	- - -	- - -	2,728,362	4 2	6 Mont
1829-30	202 Do. per Do.	Do.	- -	821,520	- - -	- - -	- - -	821,520	4 1½	6 Mont
1830-31	200 Do. per Do. 202 Do. per Do. 204 Do. per Do.	Do. Do. Do.	1,037,712 1 452,593 890,868	3,381,173	- - -	- - -	- - -	3,381,173	4 1½ 4 1	6 Mont Do.
1831-32	202 Do. per Do. 204 Do. per Do.	Do. Do.	371,120 4,653,513	5,024,633	- - -	- - -	- - -	5,024,633	4 2½	6 Mont
1832-33	204 Do. per Do. 207 Do. per Do.	Do Do.	1,314,487 1,878,704	3,193,595	- - -	- - -	- - -	3,193,595	4 4	6 Mont
1833-34 to 28 Jan. 1834.	207 Do. per Do.	Do	- -	3,174,109	- - -	- - -	- - -	3,174,109	- -	-
1834-35 29 January to 30 April 1834.	207 Do. per Do.	Do.	- -	1,310,342	- - -	- - -	- - -	1,310,342	- -	-
			Sp. Drs.	34,086,312		Sp. Drs.	1,703,559	35,789,871		

There have not been any Bills drawn from Canton on Madras and Prince of Wales Island in the above Period.

in each Year from 1820 inclusive, to the latest Time to which the same can be made out.

## LONDON.

LONDON.										
BILLS.			CERTIFICATES.					TOTAL.		China Season.
Amount received at Canton.		Amount payable in England.	Rate, &c. at which the Commanders and Officers were supplied.					Dollars.	Sterling.	
Dollars.	Dollars.		Rate of Exchange per Dollar.	Sight.	Amount.	Dollars.	Sterling.			
		Sterling.	s. d.		Dollars.					
			5 3 1/2	90 Days	10,554					
			5 3	365 Days	10,554					
			5 0	90 Days	156,113					
			5 0	365 Days	156,412					
						333,933	£ 83,747	333,933	£ 83,747	1820-21
428,572			4 10	90 Days	174,196					
392,001		£	5 0	365 Days	174,196					
	820,573	198,000				348,392	85,646	1,168,965	283,646	1821-22
			4 8	0 Days	142,560					
			4 1	365 Days	142,561					
						285,121	67,716	285,121	67,716	1822-23
			4 8	90 Days	9,091					
			4 10	365 Days	9,091					
			1 6	90 Days	179,507					
			4 7	365 Days	179,508					
	11,000	2,475				377,197	85,844	388,197	88,319	1823-24
			4 6	90 Days	189,360					
			4 7	365 Days	189,360					
	262,970	59,168				378,720	86,001	641,690	145,169	1824-25
			4 6	90 Days	55,744					
			4 7	365 Days	55,744					
44,565						111,488	25,917	235,421	53,202	1825-26
79,368	123,933	27,885								
			4 3	90 Days	208,008					
			4 4	365 Days	208,007					
715,169						416,015	89,269	2,881,499	622,124	1826-27
1,750,315	2,465,484	592,855								
			4 1 1/2	90 Days	223,571					
			4 2	365 Days	223,572					
	78,204	16,129				447,143	92,689	525,311	108,818	1827-28
			4 2	90 Days	232,314					
			4 2 1/2	365 Days	232,314					
	171,818	35,791				464,628	97,262	636,136	133,073	1828-29
			4 1 1/2	90 Days	222,641					
			4 2	365 Days	222,641					
	111,110	23,016				415,282	92,303	557,022	115,349	1829-30
			4 1 1/2	90 Days	203,998					
			4 2	365 Days	203,998					
131,610						407,996	84,574	555,606	114,985	1830-31
16,000	147,610	30,411								
			4 2 1/2	90 Days	89,866					
			4 3	365 Days	89,866					
	137,812	29,704				179,732	38,006	317,574	67,710	1831-32
			4 4	90 Days	231,227					
			4 4 1/2	365 Days	231,227					
	296,117	64,187				468,454	101,986	764,701	166,173	1832-33
								Nil.	Nil.	1833-34
								Nil.	Nil.	1834-35
Sp. Drs.	4,027,401	£1,019,651			Sp. Drs.	4,664,101	£ 1,030,380	9,291,509	£ 2,050,031	

Mem. — The Certificates are drawn in Dollars from Canton without a Rate. The Rate at which they are paid to the Commanders, &c. is fixed by the Court of Directors in England. The Functions of the Select Committee of Supra Cargoes ceased on the 31st July 1834.

(Errors excepted.)

JAMES C. MELVILL, Secretary.

AN ACCOUNT of the EXPORTS and IMPORTS of FOREIGN NATIONS at the Port of CANTON, in each Year from 1820 inclusive; distinguishing WOOLLEN, COTTON GOODS, TEA, TREASURE and BILLS, and all other ARTICLES, as far as the same can be made out.

## AMERICAN TRADE.—EXPORTS.

Description of Articles.	1820-21.		1821-22.		1822-23.	
	Quantity.	Dollars.	Quantity	Dollars.	Quantity.	Dollars.
Teas - - - -	lbs. 7,890,267	2,106,581	lbs. 9,312,267 Boxes, 2,7162	2,612,268	lbs. 11,303,733	3,071,018
Nankeens - - -	Pieces, 671,270	402,762	Pieces, 1,761,528	889,531	Pieces, 1,149,206	614,413
Manufactured Silks -	Pieces, 137,334 lbs. 3,333	1,286,211	Pieces, 354,864 lbs. 35,733	2,868,225	Pieces, 381,782 Cases, 8 lbs. 21,067	3,052,836
Raw Silk - - -	- - -	- - -	2,667	9,004	21,067	52,250
Camlets and Druggets -	- - -	- - -	- - -	- - -	- - -	- - -
Cassia and Cassia Buds -	Peculs, 3,210	70,584	Peculs, 5,678	129,478	Peculs, 8,635	197,592
Sugar and Candy - -	2,664	20,115	15,499	123,560	6,873	28,490
China Ware - - -	1,039	10,390	1,134	12,474	1,270	11,016
Mats and Matting - -	- - -	- - -	916	14,190	3,840	12,831
Rhubarb - - - -	291	11,610	730	29,200	588	23,380
Vermilion - - - -	Boxes, 66	2,970	- - -	- - -	- - -	- - -
Gallinjal - - - -	Peculs, 639	3,195	- - -	- - -	- - -	- - -
Lacquered Ware - -	Value, 12,000	- - -	- - -	- - -	- - -	- - -
Cassia Oil - - - -	Peculs, 16	3,200	- - -	- - -	Peculs, 1	1,250
Tortoise Shell - - -	7	6,300	- - -	- - -	- - -	16,200
Musk - - - - -	Catties, 25	1,500	- - -	- - -	Catties, 20	1,000
Gamboge - - - - -	Value, 516	- - -	- - -	- - -	10	500
Paper - - - - -	- - -	- - -	1,081	10,810	- - -	- - -
Copper - - - - -	- - -	- - -	- - -	- - -	Peculs, 1,861	37,220
Tin - - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Camphor - - - - -	- - -	- - -	- - -	- - -	214	5,697
Ginger - - - - -	- - -	- - -	- - -	- - -	410	6,150
Cotton Goods - - -	- - -	- - -	- - -	17,500	- - -	- - -
Cotton Yarn - - -	- - -	- - -	- - -	- - -	- - -	- - -
Flannel - - - - -	- - -	- - -	- - -	- - -	Pieces, 360	504
Sapan Wood - - -	- - -	- - -	- - -	- - -	- - -	- - -
Nutmegs and Mace - -	- - -	- - -	- - -	- - -	Peculs, 41	3,760
Pearl Buttons - - -	- - -	- - -	- - -	- - -	Gross, 6,000	3,000
Fireworks - - - -	- - -	- - -	- - -	- - -	Boxes, 1,020	2,550
Chow Chow - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Tattans - - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Window Blinds - - -	- - -	- - -	- - -	- - -	2,850	485
Skins and Furs - - -	- - -	- - -	- - -	- - -	- - -	- - -
Aniseed Oil - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Fans and Screens - -	- - -	- - -	- - -	- - -	- - -	- - -
Grass Cloth - - - -	- - -	- - -	- - -	- - -	Pieces, 210	2,100
Dragons Black - - -	- - -	- - -	- - -	- - -	- - -	- - -
Spice Oil - - - - -	- - -	- - -	- - -	- - -	Peculs, 5	1,250
Trunks - - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Combs - - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Aniseed - - - - -	- - -	- - -	- - -	- - -	- - -	- - -
China Root - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Turmeric - - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Sundries not specified	Value, 150,006	- - -	Value, 127,235	- - -	- - -	- - -
Bullion and Specie -	- - -	- - -	Value, 215,000	- - -	- - -	- - -
Bills of Exchange - -	- - -	- - -	- - -	- - -	- - -	- - -
Exports to South America and the Sandwich Islands, &c., Particulars not given.	- - -	- - -	- - -	- - -	Value, 379,000	- - -
	Sp. D <sup>m</sup>	4,088,000	Sp. D <sup>m</sup>	7,058,741	Sp. D <sup>m</sup>	7,524,492

## AMERICAN TRADE.—EXPORTS.

Description of Articles.	1823-24.		1824-25.		1825-26.	
	Quantity	Dollars.	Quantity.	Dollars.	Quantity	Dollars.
Teas - - - -	lbs. 10,152,267	3,277,645	lbs. 13,741,467	4,584,874	lbs. 12,750,000 Chests, 537	4,485,788
Nankeens - - -	Pieces, 252,200	181,118	Pieces, 536,000	347,910	Pieces, 721,000	500,950
Manufactured Silks	Pieces, 348,670 lbs. 6,867	1,828,094	Pieces, 574,057 lbs. 6,867	2,999,794	lbs. 619,614	2,716,317
Raw Silk - - -	- - - -	- - -	12,667	38,950	lbs. 78,133	271,200
Camlets and Druggets	- - - -	- - -	- - -	- - -	- - -	- - -
Cassia and Cassia Buds	Peculs, 7,972	175,384	Peculs, 9,113	207,786	Peculs, 10,116	221,459
Sugar and Candy -	731	8,744	4,377	37,537	23,189	203,114
China Ware - -	401	4,040	1,097	10,970	2,823	28,230
Mats and Matting -	2,654	13,270	Rolls, 3,380	16,900	Rolls, 3,586	17,930
Rhubarb - - -	89	3,560	Peculs, 159	7,950	Peculs, 185	8,325
Vermilion - - -	Boxes, 50	4,000	- - -	- - -	- - -	- - -
Gallinjal - - -	- - -	- - -	- - -	- - -	- - -	- - -
Lacquered Ware -	- - -	- - -	- - -	- - -	- - -	- - -
Cassia Oil - - -	- - -	- - -	- - -	- - -	Peculs, 24	4,800
Tortoise Shell - -	- - -	- - -	15½	13,175	9	9,000
Musk - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Gamboge - - -	- - -	- - -	- - -	- - -	- - -	- - -
Paper - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Copper - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Tin - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Camphor - - -	Peculs, 370	11,470	150	1,950	358	11,814
Ginger - - - -	269	4,304	45	675	- - -	- - -
Cotton Goods - -	- - -	- - -	- - -	- - -	Pieces, 4,821	27,762
Cotton Yarn - - -	- - -	- - -	- - -	- - -	- - -	- - -
Flannel - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Sapan Wood - - -	- - -	- - -	110	490	- - -	- - -
Nutmegs and Mace	- - -	- - -	- - -	- - -	Peculs, 77	6,160
Pearl Buttons - -	- - -	- - -	Gross, 13,650	5,160	Gross, 13,200	5,280
Fireworks - - -	- - -	- - -	Boxes, 1,620	11,550	Boxes, 5,177	14,795
Chow Chow - - -	- - -	- - -	Value, 12,150	- - -	Value, 195,500	- - -
Rattans - - - -	- - -	- - -	- - -	- - -	174	1,218
Window Blinds -	- - -	- - -	- - -	- - -	49	910
Skins and Furs -	- - -	- - -	- - -	- - -	No. 6,280	21,980
Aniseed Oil - - -	- - -	- - -	- - -	- - -	- - -	- - -
Fans and Screens	- - -	- - -	- - -	- - -	- - -	- - -
Grass Cloth - - -	- - -	- - -	- - -	- - -	- - -	- - -
Dragons Blood - -	- - -	- - -	- - -	- - -	- - -	- - -
Spice Oil - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Trunks - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Combs - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Aniseed - - - -	- - -	- - -	- - -	- - -	- - -	- - -
China Root - - -	- - -	- - -	- - -	- - -	- - -	- - -
Turneric - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Sundries not specified	- - -	Value, 8,520	- - -	- - -	- - -	- - -
Bullion and Specie	- - -	- - -	- - -	- - -	- - -	- - -
Bills of Exchange	- - -	- - -	- - -	- - -	- - -	- - -
Exports to South America and the Sandwich Islands, &c. Particulars not given.	- - -	Value, 217,000	- - -	Value, 200,000	- - -	- - -
	Sp. Dr	5,677,149	Sp. Dr	8,501,121	Sp. Dr	8,752,562



No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &c.—continued.

AMERICAN TRADE.—EXPORTS.

Description of Articles.	1826-27.		1827-28.		1828-29.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
	lbs.		lbs.		lbs.	
Teas	8,577,467	2,128,349	416,934	3,235,620	9,851,067	2,777,328
	Pieces,		Pieces,		Pieces,	
Mankeens	248,725	216,107	52,500	367,150	452,900	324,982
	Pieces,		Pieces,		Pieces,	
Manufactured Silks	301,833	1,625,350	294,028	1,957,348	211,309	1,053,107
	lbs.		lbs.		lbs.	
	3,600		24,500	67,510	19,200	
Raw Silk	34,667	88,800	20,933		43,734	144,320
	Pieces,					
Samlets and Druggets	2,052	26,827			Peculs,	
	Peculs,		Peculs,		4,703	65,842
Cassia and Cassia Buds	4,379	74,910	43,436	138,944	Peculs,	
	Peculs,		Peculs,		4,643	43,657
	4,514		2,140		Boxes,	
Sugar and Candy	300	10,794	1,450	27,900	220	
	Boxes,		Boxes,		589	3,534
China Ware	1,423	9,961	988	16,796		
	Rolls,		Rolls,		1,590	7,950
Mats and Matting	3,896	19,180	5,090	20,360		
	Peculs,		Peculs,		99	5,940
Rhubarb	109	4,905	132	8,580		
			Boxes,		50	2,400
			110	4,950		
Sermilion						
Ballinal						
Lacquered Ware			Peculs,			
			60	10,200		
Cassia Oil	16	3,200				
Tortoise Shell	5	5,000				
Musk						
Jamboge	Peculs, 4	200	Peculs, 2	100		
Pepper						
Copper						
Pin						7,140
Camphor	181				Peculs, 420	8,000
Ginger						
Cotton Goods					200	
Cotton Yarn						
Flannel						
Sapan Wood						
Nutmegs and Mace						
	Gross,					
Pearl Buttons	5,600	2,210				
	Boxes,		Boxes,			
Fireworks	6,126	15,315	914	838		
Chow Chow						
Rattans	83	581				
Window Blinds						
Skins and Furs						
	Peculs,					
Aniseed Oil	2	520				
Fans and Screens	93,828	2,111				
	Pieces,					
Grass Cloth	200	2,400				
	Peculs,		Peculs,			
	9	765	205	1,640		8,000
Dragons Blood					Peculs, 50	
Spice Oil						
Trunks						
Cowbs						
Aniseed						
China Root						30,000
Turmeric						
Sundries not specified		Value, 50,000				
Bullion and Specie						
Bills of Exchange						
Exports to South America and						
the Sandwich Islands, &c.,				Value, 291,364		
Particulars not given						
	Sp. Dr	4,363,788	Sp. Dr	6,143,360	Sp. Dr	4,552,200

AMERICAN TRADE.—EXPORTS.

Description of Articles.	1829-30.		1830-31.	
	Quantity.	Dollars.	Quantity.	Dollars.
Teas	8,827,200 lbs.	2,496,683	7,251,167 lbs.	2,014,405
Nankeens	319,775 Pieces,	250,173	125,774 Pieces,	80,911
Manufactured Silks	32,902 lbs.	995,199	261,117 lbs.	1,636,042
Raw Silk	31,600		47,200	
Camlets and Druggets	46,267 Pieces,	138,700	38,000	85,500
Cassia and Cassia Buds	285 Peculs,	2,280	990	8,910
Sugar and Candy	3,123 Peculs,	40,837	2,163	29,556
	4,925 Boxes,	48,771	3,809	39,944
	741			
China Ware	89 Rolls,	534	291 Boxes,	1,764
Mats and Matting	3,115 Peculs,	15,575	600 Rolls,	5,000
Rhubarb	163 Boxes,	9,780	28 Peculs,	1,680
Vermilion	186	8,928	90 Boxes,	3,960
Gallinjal			100 Peculs,	500
Lacquered Ware	53 Peculs,	2,650		Value, 2,517
Cassia Oil	—	—		—
Tortoise Shell	—	—		—
Musk	—	—		—
Gamboge	8	760		—
Paper	46	828		—
Copper	—	—		—
Tin	—	—		—
Camphor	—	—		—
Ginger	166	2,656		—
Cotton Goods	—	—		—
Cotton Yarn	—	—		—
Flannel	—	—		—
Sapan Wood	—	—		—
Nutmegs and Mace	—	—		—
Pearl Buttons	Gross, 12,510	2,502	Gross, 7,100	14,420
Fireworks	Boxes, 4,510	4,991	Boxes, 3,920	4,389
Chow Chow				—
Rattans	Peculs, 7	210		—
Window Blinds	—	—	Rolls, 524	2,620
Skins and Furs	—	—		—
Aniseed Oil	—	—		—
Fans and Screens	—	—	No. 100,000	1,400
Grass Cloth	Pieces, 302	3,020		—
Dragons Food	—	—		—
Spice Oil	Peculs, 38	5,700		—
Trunks	515	3,099		—
Combs	103,000	721		—
Aniseed	—	—		—
China Root	—	—		—
Turmeric	—	—		—
Sundries not specified	—	Value, 65,000		Value, 75,000
Bullion and Specie	—	9,020		—
Bills of Exchange	—	—		—
Exports to South America and to the Sandwich Islands, &c., Particulars not given	—	—		Value, 257,000
	Sp. Drs	4,108,611	Sp. Drs	4,263,551

AMERICAN TRADE.—EXPORTS.

Description of Articles	1831-32.		1832-33.	
	Quantity.	Dollars.	Quantity.	Dollars.
Teas	lbs. 11,183,331	3,667,530	lbs. 16,327,600	5,925,542
Jankeens	Pieces, 122,285	72,082	Pieces, 39,500	30,775
Manufactured Silks	Pieces, 265,177	1,658,882	Pieces, 214,128	1,106,865
Raw Silk	lbs. 46,667	40,333	lbs. 9,600	50,400
Samlets and Druggets	3,500	31,500	Pieces, 1,091	10,364
Cassia and Cassia Buds	Peculs, 3,691	38,756	Peculs, 8,396	100,702
Sugar and Candy	3,449	27,509	Peculs, 5,218	75,347
China Ware			Boxes, 5,613	13,080
Mats and Matting	Rolls, 2,844	11,220	645	41,472
Rhubarb	Peculs, 584	17,520	Rolls, 10,338	5,610
Vermilion	Boxes, 318	13,356	Peculs, 18	22,925
Gallinjal			Boxes, 655	508
Lacquered Ware			Peculs, 145	—
Cassia Oil	Peculs, 38	4,940	—	—
Tortoise Shell			—	—
Musk			—	—
Gamboge			—	—
Paper			—	—
Copper			—	—
Tin			1,898	29,893
Camphor	Peculs, 25	600	496	12,896
Ginger			—	—
Cotton Goods			—	—
Cotton Yarn			—	—
Flannel			—	—
Sapan Wood			—	—
Nutmegs and Mace			—	—
Pearl Buttons	Gross, 65,200	11,084	Gross, 100,100	13,048
Fireworks	Boxes, 15,915	23,873	Boxes, 14,444	32,499
Chow Chow			—	—
Rattans			—	—
Window Blinds			—	—
Skins and Furs			—	—
Anised Oil			No. 725,030	21,751
Fans and Screens			Pieces, 3,155	8,930
Grass Cloth			—	—
Dragons Bl d			Peculs, 126	8,900
Spice Oil			—	—
Trunks			—	—
Combs			50	550
Anised			27	94
China Root			20	110
Turmeric		Value, 107,550	—	Value, 83,125
Sundries not specified		—	—	—
Bullion and Specie		—	—	Value, 64,816
Bills of Exchange		—	—	—
Exports to South America and the Sandwich Islands, &c., Particulars not given		Value, 150,000	—	Value, 746,173
	Sp. D <sup>rs</sup>	5,857,732	Sp. D <sup>rs</sup>	8,225,375

No Accounts of the American Trade since the Year 1832-33 have been received at the East India House.

No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, 1820-23.—Continued.

AMERICAN TRADE.—IMPORTS.

Description of Articles.	1820-21.		1821-22.		1822-23.	
	Quantity	Dollars	Quantity	Dollars	Quantity	Dollars
Opium	Peculs, 2,016	171,360	Peculs, 383	383,000	Peculs, 5,144	231,480
Ginseng	— 3,938	216,500	— 2,466	209,610	— 2,859	180,110
Quicksilver	— 10,514	7,291	— 4,324	221,848	— 19,297	200,650
Metals	—	—	— 22,069	296,940	—	—
Spelter and Tin Plates	—	—	—	—	—	—
Skins	No. 41,580	202,496	No. 160,009	171,187	No. 79,932	319,231
Cotton	Peculs, 3,782	37,820	Peculs, 3,660	36,600	Peculs, 888	9,870
Cotton Goods	Pieces, 6,161	59,688	Pieces, 18,030	146,860	Pieces, 38,976	179,850
Cotton Yarn	—	—	—	—	—	—
Woollens	— 23,561	458,564	— 31,599	803,105	— 21,401	483,580
Linens	—	—	—	—	— 799	8,785
Spices and Pepper	Peculs, 7755	26,285	Peculs, 247	25,015	Peculs, 331	26,480
Rice and Paddy	— 7,518	15,036	—	—	—	—
Sandal Wood	— 6,005	60,050	— 26,822	268,220	— 20,653	139,408
Sapan Wood	— 2,245	6,735	— 1,214	3,642	—	—
Ebony	— 20	40	—	—	—	—
Betel Nut	— 14,142	28,884	—	—	—	—
Cudbear	— 100	3,000	—	—	—	—
Tortoise Shell	— 21	21,000	— 17	8,500	—	910
Brandy and Wine	Pipes, 124	24,000	—	—	Pipes, 1,563	31,260
Coral and Amber	Peculs, 33	1,245	—	—	—	—
Rattans	— 188	6,580	— 7,019	21,566	Peculs, 2,250	7,312
Mother of Pearl Shells	— 25	500	—	—	—	—
Cochineal	—	—	— 68	57,800	— 276	175,500
Clocks and Watches	—	—	No. 620	18,600	No. 314	9,420
Birds Nests	—	—	Peculs, 3	9,000	—	—
Tobacco	—	—	— 300	3,000	Peculs, 792	9,404
Smalts	—	—	— 517	18,095	—	—
Glass and Glass Ware	—	—	Value, 12,068	—	Value, 25,000	—
Bêche de Mer	—	—	—	—	— 170	3,400
Sundries	Value, 48,356	—	Value, 34,085	—	Value, 4,877	—
Dollars	—	2,669,500	—	3,125,000	—	6,292,840
Bills of Exchange	—	—	—	—	—	—
	Sp. Dr	4,035,000	Sp. Dr	8,199,741	Sp. Dr	8,339,395

Description of Articles	1823-24.		1824-25.		1825-26.	
	Quantity	Dollars	Quantity	Dollars	Quantity	Dollars
Opium	Peculs, 140	133,000	Peculs, 111	287,700	Peculs, 3,357	100,710
Ginseng	— 127	29,890	— 6,000	181,170	— 3,738	224,280
Quicksilver	— 8,210	192,600	— 6,452	374,246	— 24,616	231,231
Metals	— 19,248	201,702	— 23,569	208,053	—	—
Spelter and Tin Plates	—	—	—	—	—	—
Skins	No. 168,734	2,127,1	No. 100,794	270,669	No. 65,958	258,235
Cotton	Peculs, 1,070	19,260	Peculs, 1,070	31,500	Bals, 195	3,802
Cotton Goods	Pieces, 34,169	157,190	Pieces, 34,534	89,786	Pieces & Dozens, 39,070	107,996
Cotton Yarn	—	—	—	—	—	—
Woollens	— 11,629	698,810	— 23,109	640,126	Pieces, 26,977	674,622
Linens	— 394	4,728	— 7,612	64,602	— 21,885	133,540
Spices and Pepper	—	—	Peculs, 3,856	60,010	—	—
Rice and Paddy	—	—	— 18,927	37,854	Peculs, 49,993	99,986
Sandal Wood	Peculs, 8,404	67,232	— 7,438	66,942	— 3,097	32,578
Sapan Wood	— 230	770	—	—	—	—
Ebony	—	—	— 222	666	—	—
Betel Nut and Cudbear	—	—	—	—	—	—
Tortoise Shell	— 37	5,550	— 24	2,400	— 16	1,600
Brandy and Wine	Pipes, 840	14,000	Pipes, 705	11,280	Pipes, 270	4,320
Coral and Amber	—	—	—	—	—	—
Rattans	Peculs, 300	1,050	—	—	—	—
Mother of Pearl Shells	—	—	—	—	—	—
Cochineal	— 160	88,000	Peculs, 157	86,625	Peculs, 255	146,625
Clocks and Watches	Value, 600	—	Value, 3,004	—	—	—
Birds Nests	—	—	—	—	—	—
Tobacco	— 1,082	8,656	— 72	504	— 16	80
Smalts	—	—	—	—	—	—
Glass and Glass Ware	Value, 9,840	—	—	15,000	—	—
Bêche de Mer	— 185	1,850	— 29	870	— 186	2,790
Sundries	Value, 11,119	—	Value, 4,568	—	Value, 29,296	—
Dollars	—	4,096,000	—	6,521,500	—	5,705,200
Bills of Exchange	—	—	—	—	—	—
	Sp. Dr	6,313,126	Sp. Dr	8,962,045	Sp. Dr	7,550,000

## AMERICAN TRADE.—IMPORTS.

Description of Articles.	1826-27.		1827-28.		1828-29.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Opium	Peculs, 56	800,000	—	800,000	Peculs, 1,256½	816,725
Ginseng	— 2,539	66,399	Peculs, 836	25,080	— 1,754	127,460
Quicksilver	— 2,815	197,056	— 8,931	696,852	— 6,374	446,180
Metals	— 27,808	299,766	— 49,666	299,468	— 26,463	199,337
Spelter	—	—	—	—	— 1,115	8,490
Tin Plates	—	—	—	—	Boxes, 220	2,200
Skins	No. 73,575	256,809	No. 87,190	248,962	No. 83,178	269,398
Cotton	Pecul, 1,020	11,280	Peculs, 1,336	17,368	—	—
Cotton Goods	Pieces & Dozens, 35,194	97,363	Pieces, 42,444	115,372	Pieces, 10,623	52,153
Cotton Yarn	—	—	—	—	Dozens, 10,263	13,520
Woollens	Pieces 27,176	634,024	— 25,680	981,196	Peculs, 358	323,600
Linens	— 26,159	162,419	— 38,762	3,014	Pieces, 16,400	118,740
Spices and Pepper	Peculs, 3,600	28,800	Peculs, 55	750	— 19,790	—
Rice and Paddy	— 17,832	35,664	— 2,880	472	Peculs, 26,440	39,660
Sandal Wood	— 6,680	83,500	— 21,107	211,700	— 18,206	127,442
Sapan Wood	—	—	—	—	—	—
Ebony	—	—	—	—	—	—
Betel Nut and Cudbear	—	—	—	—	—	—
Tortoise Shell	— 42	4,200	— 90	9,000	— 28	3,360
Brandy and Wine	Pipes, 1,530	6,780	— Value,	3,600	—	—
Coral and Amber, and Rattans	—	—	—	—	—	—
Mother of Pearl Shells	—	—	— 544	8,160	—	—
Cochineal	Peculs, 133	69,825	— 707½	304,225	— 228	74,100
Clocks and Watches	—	—	— Value,	31,500	—	—
Birds Nests	—	—	—	—	—	—
Tobacco	— 51	250	—	—	—	—
Smalts	—	—	—	—	—	—
Glass and Glass Ware	—	—	—	—	—	—
Bêche de Mer	—	—	—	—	—	—
Sundries	— Value,	15,894	— Value,	15,060	— Value,	26,000
Dollars	—	1,841,168	—	2,419,000	—	731,200
Bills of Exchange	—	400,000	—	237,000	—	657,300
	Sp. Dr.	4,243,717	Sp. Dr.	6,064,109	Sp. Dr.	4,030,865

Description of Articles.	1829-30.		1830-31.	
	Quantity.	Dollars.	Quantity.	Dollars.
Opium	Pecul, 1,150	502,900	Peculs, 1,428	56,820
Ginseng	— 2,841	156,255	— 1,934	19,544
Quicksilver	— 5,643	595,910	— 5,641	39,860
Metals	— 32,275	181,656	— 21,498	26,696
Spelter	— 944	1,579	— 2,765	18,134
Tin Plates	Boxes, 100	1,200	Boxes, 1,380	18,180
Skins	No. 45,169	191,006	No. 18,068	71,471
Cotton	—	—	Peculs, 3,271	37,252
Cotton Goods	Pieces, 71,265 } Dozens, 21,795 }	405,908	Pieces, 61,464 } Dozens, 7,810 }	37,647
Cotton Yarn	Peculs, 211	8,440	Peculs, 1,398	17,532
Woollens	Pieces, 29,746	707,246	Pieces, 21,913	121,450
Linens	—	—	Pecul, 100	800
Spices and Pepper	—	—	— 4,537	11,759
Rice and Paddy	Peculs, 44,412	77,721	— 52,602	155,204
Sandal Wood	— 10,807	13,228	— 9,750	39,000
Sapan Wood	—	—	—	—
Ebony	—	—	—	—
Betel Nut and Cudbear	—	—	—	—
Tortoise Shell	— 36	3,600	— 28	3,360
Brandy and Wine	Pipes, 75	3,750	—	—
Coral and Amber	Peculs, 53	5,300	—	—
Rattans	— 369	922	—	—
Mother of Pearl Shells	—	—	— 198	1,584
Cochineal	— 131½	16,925	— 411	113,925
Clocks and Watches	—	Value, 409	—	—
Birds Nests	—	—	—	—
Tobacco	— 137	2,740	— 400	4,800
Smalts, and Glass and Glass Ware	—	—	—	—
Bêche de Mer	—	—	— 1,218	18,270
Sundries	— Value,	56,032	— Value,	54,822
Dollars	—	1,123,644	—	383,655
Bills of Exchange	—	393,650	—	1,108,500
	Sp. Dr.	4,311,282	Sp. Dr.	4,223,477

## No. 4.—An Account of the Exports and Imports of Foreign Nations at the Port of Canton, &amp;c.—continued.

## AMERICAN TRADE.—IMPORTS.

Description of Articles	1831-32.		1832-33.	
	Quantity	Dollars	Quantity	Dollars
Opium	Peculs, 102	221,100	Peculs, 380	228,000
Ginseng	— 2,698	159,549	— 2,707	116,054
Quicksilver	— 10,292	720,650	— 10,151	629,518
Metals	— 35,677	236,875	— 16,206	353,558
Spelter	— 3,510	11,922	— 7,118	30,113
Tin Plates	Boxes, 900	6,300	Boxes, 100	650
Skins	No., 24,579	166,736	No., 45,872	133,085
Cotton	Pecul., 170	1,889	—	—
Cotton Goods	Pieces, 92,806 Dozens, 21,565	398,800	Pieces, 118,026 Dozens, 28,319	496,038
Cotton Yarn	Peculs, 2,286	81,582	Peculs, 2,203	92,526
Woollens	Pieces, 7,118	111,440	Pieces, 26,375	483,538
Linens	—	—	— 100	1,800
Spices and Pepper	—	—	—	—
Rice and Paddy	Peculs, 10,671	21,312	Peculs, 101,517	221,712
Sandal Wood	— 1,400	7,000	— 5,600	28,000
Sapan Wood	—	—	—	—
Ebony	—	—	—	—
Betel Nut	—	—	—	—
Cudbear	—	—	—	—
Tortoise Shell	—	—	— 6	180
Brandy and Wine	—	Value, 2,300	—	—
Coral and Amber	—	—	—	—
Rattans	—	—	—	—
Mother of Pearl Shells	— 770	3,850	— 2,602	13,019
Cochineal	— 276	75,200	— 49	1,720
Clocks and Watches	—	Value, 10,000	—	—
Birds Nests	—	—	—	—
Tobacco	Peculs, 604 Cigars, 180,000	8,170	—	—
Smalts	—	—	—	—
Glass and Glass Ware	—	Value, 2,500	—	—
Bêche de Mer	—	—	—	—
Sundries	—	100,500	—	Value, 33,101
Dollars	—	667,252	—	682,519
Bills of Exchange	—	2,480,871	—	4,772,515
	Sp. Drs	5,531,808	Sp. Drs	8,362,971

## NETHERLANDS TRADE.—EXPORTS.

Description of Articles	1820-21 to 1823-24.		1824-25.		1825-26.	
	Quantity	Dollars.	Quantity	Dollars.	Quantity	Dollars.
Ten	—	—	Chests, 323	—	Chests, 35,308	—
Nankeens	—	—	Pieces, 138,800	—	—	—
Manufactured Silks	—	—	— 220	—	Pieces, 2,121	—
Raw Silk	—	—	Peculs, 25	—	Peculs, 21	—
Cassia and Cassia Buds	—	—	— 450	Value not specified.	— 525	—
Sugar and Candy	—	—	—	—	— 14	Value not specified.
China Ware	—	—	—	—	Pieces, 125	—
Paper	—	—	Peculs, 791	—	—	—
Linen	—	—	Pieces, 10,000	—	—	—
China Root	—	—	—	—	Peculs, 351	—
Gallinjal	—	—	—	—	— 201	—
Ginger	—	—	—	—	— 3	—
Dollars	No Returns for these Years.		—	—	Value,	264,020
Quicksilver			—	—	—	—
Rhubarb	—	—	—	—	—	—
Aniseed	—	—	—	—	—	—
Vermilion	—	—	—	—	—	—
Umbrellas	—	—	—	—	—	—
Trunks	—	—	—	—	—	—
Opium	—	—	—	—	—	—
Sundries	—	—	—	—	—	—
Remittances to Europe and Java	—	—	—	—	—	—
Cloth (White)	—	—	—	—	—	—
Cigars	—	—	—	—	—	—

NETHERLANDS TRADE. — EXPORTS.

Description of Articles.	1826-27.		1827-28.		1828-29.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Chests, 29,245	—	Chests, 26,997	—	Chests, 19,188	—
Nankeens	Pieces, 15,000	—	—	—	Pieces, 2,000	—
Manufactured Silks	—	—	—	—	— 700	—
Raw Silk	—	—	Peculs, 40	—	Peculs, 160	—
Cassia and Cassia Buds	Peculs, 582	—	— 400	Value not specified.	— 1,775	—
Sugar and Candy	—	Value not specified.	—	—	— 3,271	Value not specified.
China Ware	—	—	—	—	— 35	—
Paper	—	—	—	—	—	—
Linen	—	—	—	—	—	—
China Root	Peculs, 10	—	Peculs, 100	—	—	—
Gallinal	— 11	—	—	—	Peculs, 320	—
Ginger	—	—	—	—	Value, 42,976	—
Dollars	—	—	—	—	—	—
Quicksilver	Peculs, 4	—	—	—	Peculs, 52	—
Rhubarb	—	—	—	—	— 320	—
Aniseed	—	—	—	—	— 55	Value not specified.
Vermilion	—	—	—	—	No., 1,200	—
Umbrellas	—	—	—	—	Sets, 59	—
Trunks	—	—	—	—	—	—
Opium	—	—	—	—	—	—
Sundries	—	—	—	—	—	—
Remittances to Europe and Java	—	—	—	—	—	—
Cloth (White)	—	—	—	—	—	—
Cigars	—	—	—	—	—	—

  

Description of Articles.	1829-30.		1830-31.		1831-32.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Tea	Peculs, 7,860	315,832	—	106,000	Pack, 27,852	505,000
Nankeens	—	—	—	—	—	—
Manufactured Silks	—	Value, 3,900	—	116,640	Boxes, 76	22,800
Raw Silk	Peculs, 130	39,000	—	39,900	—	—
Cassia and Cassia Buds	— 51	700	—	1,200	Peculs, 938	10,040
Sugar and Candy	—	—	—	5,000	—	—
China Ware	—	Value, 1,000	—	3,000	—	—
Paper	Peculs, 411	8,880 } Value, 1,800 }	—	7,000	Boxes, 132	1,086
Linen	—	—	Quantities not specified.	—	—	—
China Root	—	—	—	—	—	—
Gallinal	—	—	—	500	—	—
Ginger	Peculs, 80	420	—	—	Value, 1,405	—
Dollars	—	—	—	—	—	—
Quicksilver	—	—	—	—	—	—
Rhubarb	Peculs, 168	10,920	—	—	—	—
Aniseed	— 20	260	—	—	—	—
Vermilion and Umbrellas	—	—	—	—	—	—
Trunks	Sets, 63	1,575	—	—	Sets, 26	624
Opium	Chests, 31	Value not specified.	—	—	Peculs, 60	30,000
Sundries	—	8,000	—	Value, 10,000	—	Value, 48,080
Remittances to Europe and Java	—	—	—	130,000	—	—
Cloth (White)	—	—	—	—	Pieces, 10,000	13,000
Cigars	—	—	—	—	No., 362,000	1,610
	Sp. D <sup>rs</sup>	392,287	Sp. D <sup>rs</sup>	419,240	Sp. D <sup>rs</sup>	633,645

## NETHERLANDS TRADE.—IMPORTS.

Description of Articles.	1820-21 to 1823-24.		1824-25.		1825-26.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Opium	—	—	Peculs, 29	—	Chests, 127	—
Ginseng	—	—	—	—	Peculs, 251	—
Quicksilver	—	—	—	—	—	74
Metals	—	—	—	—	—	6,910
Skins	—	—	—	—	—	—
Spices and Pepper	—	—	—	—	—	594
Bullion (Gold)	—	—	—	Value not specified.	—	—
Cotton Goods	—	—	—	—	Pieces, 249	—
Woollens	—	—	Pieces, 809	—	—	4,094
Spirits (Gin)	—	—	—	—	—	—
Rice and Paddy	—	—	Peculs, 3,350	—	Peculs, 2,000	Value not specified.
Ebony	—	—	—	—	—	—
Camphor	—	—	—	—	—	—
Birds' Nests	—	—	Catties, 31	—	—	—
Tortoise Shell	—	—	—	—	Catties, 209	—
Gold and Silver Thread	—	—	—	—	—	300
Cochineal	—	—	—	—	—	200
Rattans	—	—	—	—	Peculs, 13	—
Bêche de Mer	—	—	—	—	—	491
Prussian Blue	—	—	—	—	—	7
Glass and Sapan Wood	—	—	—	—	—	112
Gambier	—	—	—	—	—	—
Betel Nut	—	—	—	—	—	—
Sandal Wood and Putchuck	—	—	—	—	—	—
Ivory	—	—	—	—	—	—
Mother-o'-Pearl Shells	—	—	—	—	—	—
Dragons' Blood	—	—	—	—	—	—
Buffalo Horns	—	—	—	—	—	—
Wax and Saltpetre	—	—	—	—	—	—
Sundries	—	—	—	—	—	—
Bills of Exchange	—	—	—	—	—	—
Coral and Pearls	—	—	—	—	—	—
Dollars	—	—	—	—	—	377,000

Description of Articles	1826-27.		1827-28.		1828-29.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Opium	Chests, 15	—	Chests, 82	—	Chests, 53	—
Ginseng	—	—	—	—	—	—
Quicksilver	Peculs, 86	—	Peculs, 80	—	Peculs, 113	—
Metals	—	—	—	—	—	—
Skins	—	—	—	—	—	—
Spices and Pepper	—	—	—	—	—	—
Bullion (Gold)	—	—	—	—	—	—
Cotton Goods	Pieces, 2,930	—	Pieces, 2,300	—	Pieces, 3,020	—
Woollens	—	—	—	—	—	—
Spirits (Gin)	—	—	—	—	—	—
Rice and Paddy	—	—	—	—	—	—
Ebony	—	—	Peculs, 12,030	—	Peculs, 14,082	—
Camphor	—	Value not specified.	—	—	—	—
Birds' Nests	Catties, 661	—	Catties, 57	—	—	—
Tortoise Shell	—	—	—	—	—	—
Gold and Silver Thread	Catties, 472	—	—	—	—	—
Cochineal	Peculs, 12	—	—	—	Peculs, 10	Value not specified.
Rattans	—	—	Peculs, 14	Value not specified.	Catties, 335	—
Bêche de Mer	—	—	—	—	—	—
Prussian Blue	—	—	—	—	Peculs, 1,344	—
Glass	Pieces, 30	—	—	—	—	—
Sapan Wood	Peculs, 34	—	—	—	—	—
Gambier	—	—	Peculs, 660	—	—	—
Betel Nut	—	—	—	—	—	—
Sandal Wood	—	—	—	—	—	—
Putchuck	—	—	—	—	—	—
Ivory	—	—	—	—	—	—
Mother-o'-Pearl Shells	—	—	—	—	—	—
Dragons' Blood	—	—	—	—	—	—
Buffalo Horns	—	—	—	—	—	—
Wax	—	—	No. 911	—	—	—
Saltpetre and Sundries	—	—	—	—	—	—
Bills of Exchange	—	—	—	—	—	—
Coral and Pearls	—	—	—	—	—	—
Dollars	—	—	—	—	—	—



NETHERLANDS TRADE.—IMPORTS.

Description of Articles.	1820-30.		1830-31.		1831-32.	
	Quantity.	Dollars.	Quantity.	Dollars.	Quantity.	Dollars.
Opium	Chests, 34	Value not stated. 105,870	- - -	50,000	Peculs, 3	2,100
Ginseng and Quicksilver	- - -	- - -	- - -	- - -	- - -	- - -
Metals	Peculs, 2,312	43,900	- - -	32,400	- - -	40,975
Skins	No. 1,416	1,550	Quantities not specified.	4,900	- - -	14,655
Spices and Pepper	Peculs, 3,281	39,760	- - -	- - -	- - -	1,300
Bullion (Gold)	- - -	- - -	- - -	- - -	Pieces, 187	935
Cotton Goods	Pieces, 700	4,000	- - -	12,000	- - -	48,640
Woollens	- - - 2,560	96,340	- - -	- - -	Flasks, 3,375	844
Spirits (Gin)	Chests, 300	1,500	Peculs, 14,500	39,875	Peculs, 89,700	224,250
Rice and Paddy	Peculs, 14,130	18,200	- - -	- - -	- - -	68
Ebony	- - -	- - -	- - -	- - -	Catties, 1,200	36,000
Camphor	Catties, 246	6,890	- - -	- - -	- - -	14,400
Birds' Nests	- - -	- - -	- - -	- - -	- - -	- - -
Tortoise Shell	- - - 59	590	- - -	- - -	- - -	- - -
Gold and Silver Thread	- - -	- - -	- - -	- - -	- - -	- - -
Cochineal	- - -	- - -	- - -	- - -	- - -	- - -
Rattans	Peculs, 3,474	7,800	- - -	2,760	Peculs, 2,277	6,831
Bêche de Mer	- - -	- - -	- - -	- - -	- - -	- - -
Prussian Blue and Glass	- - -	- - -	Quantities not specified.	- - -	- - -	- - -
Sapan Wood	- - - 106	106	- - -	- - -	- - -	- - -
Gambier and Betel Nut	- - -	- - -	- - -	- - -	- - -	- - -
Sandal Wood	- - - 1,411	16,800	- - -	- - -	Peculs, 160	6
Putchuck	- - -	- - -	- - -	- - -	- - -	- - -
Ivory	- - - 31	280	- - -	- - -	Catties, 70	3,500
Mother-o'-Pearl Shells	- - -	- - -	- - -	- - -	- - -	- - -
Dragons' Blood	- - -	- - -	- - -	- - -	- - -	- - -
Buffalo Horns, and Wax	- - -	- - -	- - -	- - -	- - -	- - -
Saltpetre	- - - 235	2,820	- - -	- - -	- - -	- - -
Sundries	- - - Value,	1,000	- - -	13,300	- - - Value,	6,000
Bills of Exchange	- - -	- - -	- - -	40,000	- - -	- - -
Coral	- - -	- - -	- - -	- - -	Catties, 300	30
Pearls	- - -	- - -	- - -	- - -	- - - Value,	2,000
Dollars	- - -	- - -	- - -	16,700	- - -	54,000
	Sp. D <sup>rs</sup> .	350,406	Sp. D <sup>rs</sup> .	211,935	Sp. D <sup>rs</sup> .	457,128

In Season 1832-33 Thirteen Dutch Ships, and in Season 1833-34 Eight Dutch Ships, arrived in China, but no Particulars have been received respecting their Import or Export Cargoes.

SPANISH TRADE TO CHINA.

Estimated Value	Spanish Dollars.
1820-21	1,500,000
1821-22	1,500,000
1822-23	700,000
1823-24	700,000
1824-25	700,000
1825-26	600,000
1826-27	670,000
1827-28	500,000
1828-29	500,000
1829-30	500,000

There are no further Particulars given of the Spanish Trade than what are stated above

In 1826-27 One Danish and Two French Ships are stated to have been in China. No Particulars whatever are given respecting the Cargoes of these Ships.

In 1828-29 One Prussian, One Danish, Three French, Twenty-three Spanish, and Eighteen Portuguese Ships are stated to have been in China. No Particulars whatever are given respecting the Cargoes of these Ships, excepting the Value of Spanish Trade stated above.

In 1829-30 Four French, Seven Danish, One Prussian, Thirty-one Spanish, and Twenty-two Portuguese Ships, and Three Ships from the Sandwich Islands are stated to have been in China. No Particulars whatever are given respecting the Cargoes of these Ships, excepting the Value of Spanish Trade stated above.

In 1830-31 One Danish, One Sardinian, Twenty-six Spanish, and Fifteen Portuguese Ships are stated to have been in China. No Particulars whatever are given respecting the Cargoes of these Ships. Also Five French Ships, the Tonnage of which is stated at 2,004, One of which exported a Cargo valued at 20,000 Dollars.

In 1831-32 Thirty-four Spanish, Nineteen Portuguese, Seven Danish, Two Prussian, and One French Ships arrived in China. No Particulars whatever are given respecting the Cargoes of these Ships.

In 1832-33 Forty-seven Spanish, Thirteen Portuguese, Five Danish, Three French, One Hamburg, and One Mexican Ships arrived in China. No Particulars whatever are given respecting the Cargoes of these Ships.

In 1833-34 Forty-one Spanish, Nineteen Portuguese, Four Danish, One Prussian, Eight French, Four Hamburg, One Belgic, and One Mexican Ships arrived in China. No Particulars whatever are given respecting the Cargoes of these Ships.

COPY of a DESPATCH of the COURT of DIRECTORS of the EAST INDIA COMPANY in the Revenue Department, dated 15th March 1839, on the IMPROVED CULTIVATION OF COTTON in INDIA.

AND ALSO

COPY of a MINUTE of the GOVERNOR GENERAL of INDIA on the CULTIVATION OF COTTON in the EAST INDIES, dated Simla, the 14th August 1839.

1.

(Revenue Department.)

15th March (No. 4.) 1839.

OF THE GOVERNOR GENERAL of INDIA in Council.

The  
Court of Directors  
to the  
Sup<sup>r</sup> Government  
of India.

Para. 1. From the Correspondence which has passed with your Government, as well as with the Governments of Madras and Bombay, you are fully sensible of the Interest we have taken in the Cultivation of Cotton, Sugar, and other Articles of Commerce suited to the European Markets.

2. The full and interesting Information which we have from Time to Time received from our respective Governments has satisfied us that they are as deeply impressed with the Importance of this Subject as ourselves. And it has been very gratifying to us to find that the Efforts which have been made in the Formation of Roads, the Construction of Canals of Irrigation, and the Alteration in the Mode of Assessment, have been felt and acknowledged by the Agricultural Community, and have, to a considerable Extent, especially in the Article of Sugar, been attended with encouraging Success.

3. With regard to Cotton, although the Exertions have not been less unremitting, we are aware that the Success which has attended the Cultivation of this Article has not been so great as could be wished.

4. With a view to extend, improve, and encourage the Cultivation of Cotton, experimental Farms, and Farms subsidiary, were established, pecuniary Advances made to Individuals, and Rewards granted to such Natives as evinced Zeal and Ingenuity in the Prosecution of the Object; Seed in considerable Quantities was procured from Egypt, Bourbon, the Brazils, and from North America; Saw Gins, used with so much Success in the latter Country, and in the West Indies, were sent to India, and a Gentleman \* who resided for some Years in Georgia and New Orleans was deputed to superintend the working of them.

5. From the best Information we have obtained from your Records, and from other Sources, there appears no Reason to doubt, although this great Desideratum has not yet been obtained, that, under proper Management and Superintendence, India is capable of producing Cotton in Quantity and Quality to compete with the Cotton from North America, which the best Bombay Cotton (Surat), cleaned by the Churka, often rivals; but that to accomplish this the following essential Points have still to be gained; videlicet, more full Information as to the most approved Mode of Culture, with reference especially to the Selection of Soil and Climate best suited to the several Varieties of the Plant, and most genial to it; more complete Information and Instruction

\* Mr. Metcalfe.

with regard to the Time and Manner of gathering the Cotton from the Pod, and cleaning it by means of Machinery sufficiently rapid to produce the Article in large Quantities without Injury to the Staple.

6. Referring to your Proceedings, and to the Instructions which have from Time to Time emanated from us, and with reference especially to our Despatch dated 28th March 1838, we are not aware that any further Instructions for your Guidance are necessary.

7. The great Importance, however, which we attach to the Acquirement of the Knowledge above referred to by the Natives of India, and the right Application of it by them to the Attainment of the Objects contemplated, have induced us to take into consideration the Propriety of deputing Persons to North America, with Instructions to obtain full Information on the Subject, and, if possible, to engage Parties willing to proceed to India, and duly qualified, for the Purpose of instructing and superintending the Natives in the Cultivation of the Cotton, and the proper Mode of cleaning it by means of Machinery. And we rely on your Exertions for adopting effectual Measures and affording Facilities for promoting and extending throughout India any Plans which may seem best suited to the Attainment of the important Objects contemplated in this Despatch, so soon as you may receive the necessary Information.

8. Should you be of opinion that the important Objects we have in view will be further promoted by the Offer of a Reward at each of the Presidencies for the Exhibition of a certain Quantity of Cotton properly cleaned, we authorize you to offer Rewards of such an Amount as you may consider sufficient to stimulate Parties engaged in the Production to exhibit Cotton of good Growth, and cleaned by Machinery. We are of opinion, however, that the Quantity of Cotton so exhibited should not be less than 300 Bales.

9. We transmit for your Information Copies of Memorials we have recently received from the Chambers of Commerce at Glasgow and Manchester, and from the East India Associations of Liverpool and Glasgow, on the Subject of cultivating Cotton in India.

10. You will perceive that many of the Statements in these Memorials have been made in the Absence of correct Information regarding the Measures which have already been adopted with a view to encourage the Growth in India of various Staple Articles of Commerce, including that of Cotton. We have informed the respective Parties that the Subject would continue to receive our attentive Consideration.

11. In the Memorial from the East India Association at Glasgow our Attention has been drawn to an improved Machine for cleaning Cotton on the Principle of the Churka, Three of which are about to be forwarded by the Society to Bombay. We have requested the Association to procure for us Four additional Machines, Two of which we propose forwarding to Bengal, and Two to Madras.

12. This Machine, it will be observed, is stated "to clean most satisfactorily the Kupass sent from Bombay." The Experiment, however, being as yet confined to this Country, we shall not be justified in giving the Reward alluded to by the Society until the Power of the Machine has been fully proved by being successfully applied near the Place of Growth, and soon after the gathering of the Cotton.

We are, &c.

(Signed) J. L. LUSHINGTON.  
R. JENKINS.  
&c. &c.

London, 15th March 1839.

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## II.

MINUTE by the Right Honourable the GOVERNOR GENERAL.

Para. 1. I have retained this Despatch for some Time, in order that I might examine with Attention the Information which has been published from different Quarters on the Result of past Proceedings in regard to the highly important Subject to which it relates. All the Value of Success in introducing in India a better Produce of Cotton, suited for the immense Manufactures of England, is fully appreciated by me; and it is fitting, that, renewed and special Exertions being again directed to the Prosecution of this national Object, our Measures in furtherance of them should be well considered, and be as complete and effectual as Circumstances will admit. We are simultaneously labouring, with fair Hopes, to secure the Establishment of a profitable Tea Culture in India; and it will be one fortunate Consequence of the State of our Chinese Relations, if, in respect to the Production for the European Market of Two such valuable Articles, as Tea and Cotton, it should give, as seems probable, an active Stimulus to the Agriculture and Commerce of this Country. In no other Channel can the Capital and Enterprise which have at Bombay been heretofore employed in the Trade in Opium be now turned, with better Prospect of Advantage, than to the Amelioration of the Cotton Produce of that Presidency, which already commands some partial Sale among the English Manufacturers, and affords a very promising Encouragement to further persevering Experiment.

(Revenue Department.)

Despatch of the Honourable Council of 15th March 1839, on the improved Cultivation of Cotton in India

*For India generally.*—“ Reports on the Culture and Manufacture of Cotton Wool, Raw Silk, and Indigo “ in India ”, Printed by the East India Company. 21st December 1836, p 1 to 431

*on the Bombay Presidency specially*—“ The Government “ of India ” By Sir John Malcolm, p 108 to 133

*on the Bengal Presidency specially*—Summary by the Secretary to the Agricultural and Horticultural Society of India, dated 10th June 1839, in “ Proceedings for “ June 1839,” p. 36 to 59

“ The Authorities which I have consulted on the Subject are named in the Margin \*, and they appear to supply full and accurate Information on the Condition of the Cotton Cultivation, and of the Success or Failure of the Attempts made for its Improvement at the several Presidencies.

3. Before, however, I proceed to notice the Conclusions which may be deduced from those Authorities, it may be convenient that I should first briefly allude to the general Principles by which I think that a Government should be carefully guided in its Efforts to fix in its Territories the Growth of any better Articles of Produce, of whatever Interest or Importance, with reference particularly to some of the Propositions which have been and are likely to be urged upon us by Parties laudably eager for the Accomplishment of the great Ends in view.

4. The following are the chief Propositions of this Nature which I find in the Papers and Publications before me :

First, That there be an Alteration in the Rate and Mode of taxing Cotton Lands, the Rate being erroneously supposed to be a Maximum one, and the Amount often taken in Kind, thereby “ † inducing the Grower “ to produce Quantity or Weight, without regard to Quality or “ Cleanness.”

Secondly, That ‡ Encouragement or reasonable Inducement be afforded to the Influx of Capital, and to its Application to this particular Cultivation. A special Mode of Encouragement is indicated in “ § the Offer of “ a fitting Bounty, either by reducing the Assessment on Lands on “ which Foreign Cotton Seed is grown, or by stimulating Industry by “ large Grants as Prizes.”

Thirdly, That experimental Farms be instituted, and Rewards given for improved Produce, or for improved Machines for cleaning the Cotton,

† Manchester Memorial.

‡ Glasgow Memorial.

§ Summary by the Secretary to the Agricultural Society, p. 59.

this last being the great Desideratum, especially as regards the Cotton of Bombay. Seeds to be also procured of the best Foreign Cottons, and freely distributed.

Fourthly, That the Transport of Produce be facilitated by the Formation of Roads, and its Preservation and Shipment by the Erection of suitable Warehouses or Sheds, and of Quays at the Ports of Despatch.

5. Of the first of these Recommendations I need say little, as it is now the general Rule and Practice throughout India that the Assessment on Land cultivated with superior Products shall be no higher than the average Rate of Land of similar Quality, whatever the Crop reared on it; and the Custom of taking Revenue in Kind is nowhere retained. It is to be observed, however, that it is stated by Sir John Malcolm, in his Work before noted\*, that when the System of taking the Revenue of Cotton in Kind did exist in the Guzerat Districts, under the Bombay Government, its Effect was not to deteriorate, but, from the steady Attention given to the Subject (the Government Share of the Crop being taken at a Valuation in proportion to the Care with which it was gathered), greatly to improve, the Quality of the Cotton; there having been a decided falling off in Cleanness since the Abolition of the System. The same Remark has been conveyed to me in a private Communication with which I have been very recently favoured by a Correspondent of high Authority at Bombay. "I believe," he says, "that it is the general Opinion that Cotton "is very rarely obtained now in a State of Cleanness and of Fibre equal to "that which long ago was received by the Honourable Company as Revenue "in the Baroach Districts." The Purchases of the Merchants of Bombay are, it is added, chiefly made at that Place, and the Agency which is in contact with the Cultivators in the Interior is almost wholly that of Natives, uninstructed, and thinking only of what may seem best for their immediate Interests. A laudable Instance is, however, mentioned, in the same Letter, of Exertions made within the last Year or Two for the Introduction of a better System in this respect by a Parsee Merchant of Enterprise (named Merwanjee Hormajee): some Bales of Baroach and Surat Cotton sent home by whom last Year were valued at 1*d.* a Pound above the usual Quality of good Baroach Cotton, and  $\frac{1}{2}$ *d.* above the best which had been known to have been before imported from India.

6. In respect to the Second of the Recommendations also I need not, after the Minutes recorded † by me on other Occasions, dwell at any Length on the conclusive Objections which I feel to all artificial Fosterings of the Devotion of Capital to particular Employments by the Remission of ordinary Rates of Assessment, or by any other Systems of Bounties. Such Plans lead to improvident and unsafe Speculations: they make the Government in a Manner responsible for the Fortunes of Individuals, and they are unjust to Enterprise in every other Department of Exertion. It will suffice to say, that my Objections to Schemes of this Description are as strong as they have always been.

7. The Third Mode suggested for assisting the Object by experimental Farms, or other Expedients of a like strictly experimental Character, by a few well arranged, honorary, or pecuniary Rewards, and by the Importation and Distribution of Seeds, appears to me to comprise some of the most legitimate Means of a special Kind which the Government can use in aid of the Proceedings of private Parties or Associations. I have no good Opinion, especially with such limited and transient Agency as we possess in India, of experimental Farms, where the Cultivation is to be conducted entirely by Government Superintendents and Servants; but an experimental Superintendence and Encouragement, on a carefully regulated and measured Plan, of the Efforts of private Cultivators may, doubtless, under different Circumstances, be productive of important Benefit. To suitable Measures of the Character here referred to I would do all in my Power to secure a consistent and effective Support. I shall hereafter propose to consider whether any such Measures are now neces-

\* See p. 113 to 116, for Details on this Point.

sary on the Part of the Government in India, in addition to those previously adopted, and in advertence to those specifically referred to in the present Despatch of the Honourable Court.

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8. As to the Formation of Roads, I fear, that however valuable a really permanent and good Road unquestionably is for all Purposes of National Improvement, the Hope of maintaining such Roads on an extensive Scale in the vast and poor Territory and unfavourable Climate of India, is not, for yet many Years, to be entertained on a sober Estimate of our Difficulties and Means. Unmetalled Roads in this Country, though they may be a Convenience at other Times, are yet during the Season of the heavy Rains nearly useless, while the Expense of forming and keeping up metalled Roads throughout our Territories must be so enormous, and can so little be relieved by any Possibility of Repayment, as to be apparently beyond the Limits of all prudent Outlay on the Part of the State. The main practicable Facilities for Communication in India, excepting as regards a few great and permanent Lines of Interchange between Capital Cities, to which the Application of a large Outlay has already been sanctioned or is contemplated, must, I fear, for a long Period be principally found in general Protection against Violence, in the building of Bridges, in the regular Establishment and Management of Ferries, or other Measures for assisting the Passage of Streams, in the clearing of Hill or Jungle Passes, and in other like Works of local Convenience. Happily, however, any Impediments

—The Circumstances to which I have referred in this Paragraph, concerning the Formation of Roads in India, and particularly Roads to the Cotton Districts, appear to have been in some measure overlooked in the following Remarks from the useful Work, entitled "Progress of the Nation," by Mr. Pomeroy, introduced after a Passage pointing out the Importance of Roads for the Advancement of Indian Commerce.—"Good Roads (he says) "would be practicable at all Periods of the Year, and in every Part of the Country. This Improvement is especially needed in the Cotton-yielding Districts, where the present expensive Mode of Conveyance upon the Backs of Oxen acts most injuriously."

It will at the same Time be very proper that the several Governments should be called on to state, in furnishing the Reports which I shall hereafter indicate, whether there be any Road to their Cotton Districts the Construction or Improvement of which deserves particular Consideration.

I would add, on the Subject of Roads, that in the Revenue Settlement of the North western Provinces of the Bengal Presidency a systematic Arrangement is made for the Repair and Extension of the Communications in the Interior of Districts, by a Cess of One per Cent. on the Amount of the Government Jumma or Tax levied and appropriated exclusively for that Purpose. The Disbursement of this Cess is managed by a local Committee, and it has been gratifying to me to learn that in some Districts the Application of these Funds is giving to Natives of Influence a warm Feeling of Interest, and a Habit of Co-operation for the general Improvement of the Country in which they reside.

which can arise from the Want of good Roads will for the present \* apply only partially to the Detriment of our Cotton Produce; for the best Indian Cotton, that of Surat and Baroach, is grown in Districts close to the Sea, while in the Upper Provinces of Bengal the Cotton of the Dooab and Bundelcund can readily be transported by our great Rivers. In respect to Warehouses or Sheds and Quays at the Ports of Despatch, they are doubtless very desirable, if not necessary; for it is remarked by Sir John Malcolm†, that in the Guzerat Districts there is a very short Period between the Date of plucking and that of shipping the Cotton for Bombay, and "it is believed the Erection of Buildings calculated to preserve the Cotton not exported during the Monsoon would give great Encouragement, and increase Production;" but the building of Warehouses seems rather the Province of the private Merchant than of the Government. It may, however, be very proper to inquire from the Government of Bombay whether there are any local Reasons which in Guzerat would render the Interference of the State useful and expedient for such a Purpose, as well as whether there is a Want of suitable Quays at any of the Ports.

9. In the Remarks in the preceding Paragraph I would by no means be understood to discourage a serious Attention to the Subject of the Improvement of our Roads generally, but rather only to lament the Obstacles which are opposed to Success in such Undertakings. I would here, however, refer with Gratification to the great Facility which has been extended to all internal Interchange by the Abolition of Transit Duties throughout the Presidencies of Bengal and Bombay; a Boon, I trust, to be soon also conferred on the Territories of Madras. From this Measure we may look for the best Effects in the quickening of every Enterprize, which may seem to rest upon really solid Foundations.

10. I may now go on to remark the Results of past Endeavours to improve the Quality of Indian Cotton in the several Presidencies.

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11. The Cotton of Commerce consists of Two great Varieties; one, the Black Seed, or long Staple, of which Description are the American Sea Island, the West India, the South American, the Bourbon, and the Egyptian \* Cottons, bearing a higher Price in the Market than other Cottons, but in comparatively restricted Demand; the other, the Green Seed or short Staple, of which Kind are the Upland Georgia and New Orleans (these forming the main Source of Supply to our English Manufacturers), and the great Bulk of the indigenous Cottons of India. Of the general Value and Use of these different Varieties in Commerce a Paper in my Possession gives the following Information: "The Cotton in greatest Demand for the larger Portion of the Manufacture in England is the bowed Georgia Cotton, which sells for 7d. to 9d. per Pound in the Market. The India Cotton, which most nearly approaches to it, is, at what sells in its present unclean State at about 5½d.; and if it could be delivered as clean as the bowed Upland Georgia Cotton, with a little Improvement in the Staple, it would sell in England, at about 7d. per Pound, to the Extent of several Millions Sterling. Fine Cotton, producing a higher Price, is only of limited Demand." The Modes of separating the Two Kinds of Cotton from the Seed are dissimilar. The Upland Georgia and New Orleans Cottons are so cleaned by the Machine called "Whitney's Saw Gin," which is considered to have been "hardly † of less Importance generally than Arkwright's Machinery." This Machine appears to occasion some Injury even to the short Staple of these Cottons, but the Loss on that Account is more than counterbalanced by the Gain in Time to the Process of cleaning. To the long Staple Cottons, however, this Instrument is destructive, by the Manner in which it cuts them, and other Means are employed for the Purpose, those Cottons separating from the Seed with much greater Facility than the Green Seed Species. A Machine called a Roller Gin ‡ is employed for the American Sea Island Cotton; and the Egyptian Cotton is described to be "separated || from the Seeds by means of a Machine worked by manual Labour, such as is made use of in South America for cleaning long Staple Cotton." The Indian Cotton is generally cleaned by an Instrument called a "Churka," which answers the Purpose sufficiently well, but is comparatively slow and expensive. § Whitney's Saw Gin, so successful in America, might naturally be thought to be adapted to this short Staple Cotton, but it has been unfortunately found at Bombay, from some Cause, "whether the Method of working it, or the Weakness of the Fibre of the Cotton ¶," to injure the Staple seriously; and some Modification of this, or an altogether new Machine, appears consequently to be absolutely required. The Honourable Court, in a Despatch to Bombay of 6th March 1832, have suggested that the Saw Gin, notwithstanding its Unsuitableness to the indigenous Cottons, might be used for cleaning Cotton raised in India from American Seeds. In Bengal, the Saw Gin, for Cotton of a generally similar Character, has been favourably \*\* reported of at Calcutta, and unfavourably at Calpee. It is with the view of overcoming the Difficulty occasioned by the presumed Inapplicability of the Saw Gin that the East India Association at Glasgow have recommended their improved Machine for cleaning Cotton (referred to in the concluding Paragraphs of the Court's present Despatch), "on the Principle of the Indian Churka," and stated "to clean most satisfactorily the Kupass †† sent Home from Bombay."

12. The total Importation of Cotton into England, taking the Three ‡‡ Years, 1831, 1832, and 1833, varied from 288 Millions to above 300 Millions of Pounds in each Year, and of this Quantity the Cotton of India furnished not more in any

† Report on Cotton Wool, &c., see p. 9.

‡ Sir J. Malcolm's Work, p. 122.

|| Sir J. Malcolm's Work, p. 132, note.

¶ Report on Cotton Wool, &c., p. 268, and see Page 214, Sir J. Malcolm, p. 123.

\*\* Report on Cotton Wool, &c., pp. 197 and 227 to 231.

†† Report on Cotton Wool, &c., p. 19.

\* *Note*.—In 1836 the total Quantity imported was 406,959,059, of which from the East Indies and Mauritius 75,746,226.—Official Tables published for Parliament, 1838, p. 14.

Year than 38 Millions of Pounds\*, a large Proportion of which was to be re-exported to the Continent, where there is some Sale for inferior Cotton. In the Years 1818 and 1819 the Importation of Indian Cotton into England had reached as high as 86 Millions and 62 Millions of Pounds, but this may probably have proceeded from some merely temporary Causes.

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13. The great Export of Indian Cotton to England is from Bombay, to which Port the Cotton from Oomrawattee and the Deccan, which was formerly brought to Calcutta via Mirzapoor, is now carried. Of the Bombay Cottons, those from Baroach and Surat are used, though inferior, in consequence of the foul State in which they are transported, in the English Manufactories†, and the rest are almost entirely sent Abroad again to the Continental Markets. The following is a general Account of the Indian Cottons as saleable for

working‡ up in England. “The Bengal§ may be fairly considered to be out of Use with the British Manufacturer. Surat Cotton, such as a good Portion of the Imports of 1815 to 1826 consisted of, (that is good, clean, bright-coloured Thomil § Cotton,) would always find a Consumption to a certain Extent, which of course would be increased if the Staple could be a little improved by the Introduction of Seed from America, particularly from New Orleans. The best Quality of the Bombay Cottons have always been considered to be the Baroach and the Surat, which in good Seasons are equal in Staple to middling-bowed Georgia.”

14. The first Efforts of the Home Authorities were particularly directed to the Cultivation of the Bourbon Cotton; but this was checked by the Circumstance that¶ “the Consumption of Cotton having a long silky Staple is very limited, and that the Demand of the British or Foreign Manufacture does not require a large Supply of such Cotton.” A Gentleman named Mr. Fischer seems to have, at a recent Period, found it profitable to cultivate Bourbon Cotton in the Salem\*\* District of the Madras Territories, but this can only be regarded as the Experience of a single Speculator. Mr. Bernard Metcalfe, who was employed by the Court to conduct the Experiments in the Madras Presidency in 1815, recorded some Remarks which may be useful at

this Time.†† “The Georgia, Sea Island, the Surinam‡‡ and Demerara are all grown on the Border of the Sea, and the prime Qualities only as far Inland as the Influence of the Sea Air and Tide-waters extend. In the Delta of the Sunderbund, and particularly the Provinces adjacent, might perhaps be produced Cottons of an equally fine Texture with those above mentioned, and which in England always bear so high a Price. The Presumption is, the Attempt would be successful provided the Black Seed was procured from Demerara or Georgia.”

15. In 1828|||| the further Prosecution of Experiments was urgently pressed by Lord Ellenborough, then President of the Board of Control, and was warmly entered on by the Honourable Court, the particular Object being to see by Trial, “in many different Parts of India, whether it might not be possible to raise some of the superior Sorts of Foreign Cotton,” while at the same Time the utmost possible Care should be given to procuring the best Specimens of the indigenous Cottons. To Bengal §§ the Court specially pointed out that some Cotton produced in the Tenasserim Provinces was “considered to be superior to any Cotton that has been imported from Bengal, and if in a perfect Condition would rank in the London Market with very good Surat Cotton, and with middling North American Upland.”

† See Notes to pp. 111 and 127 to Sir J. Malcolm's Work.

‡ Paper by Mr. Hunt, Report on Cotton Wool, pp. 422, 423.

¶ Report on Cotton Wool, &c., p. 120.

\*\* As above, p. 246; Report of Principal Collr. Salem, 8th May 1833.

†† Report on Cotton Wool, &c., pp. 417, 418.

‡‡ See Report as above, pp. 133 to 136. Letter of 7th October 1828. §§ Report, &c., p. 147.



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16. With the above Objects in view, experimental Farms were instituted in the Bombay and Bengal Presidencies, Rewards were authorized, and Foreign Seeds of different Descriptions were largely imported, and distributed in different Quarters.

17. The Result of these Trials has certainly been attended with much Encouragement. "Most \* of the Specimens which were the Produce of " indigenous Seed, and had been carefully cleaned in the Native Manner, " proved of Qualities which are desirable for Manufacture in England. Some " Fine Samples were also raised from the Foreign Seeds." The favourable Impression produced by the Trials on the Honourable Court is stated in their Despatch now before us.

18. In Bombay an experimental Farm, with some smaller ones subsidiary to it, was † established in Guzerat; but the Superintendent soon reported that "no Improvement was to be expected from any Alteration in the Mode of " cultivating Cotton" in that Province; and the Plan adopted was to let out, in the Manner which I have before said that I was most disposed to approve, Parts of the Government Farm to Native Farmers, to be cultivated under his general Direction, he reserving only ‡ a small Portion of the Land for the Purpose of being cultivated entirely by himself with Foreign Seeds exclusively. The chief Point of Importance was soon seen to be, § a greater Care in the first gathering of the Cotton. To this Object almost alone the Attention of the Government was directed in the Experiments made in the Southern Mahratta Country. The Superintendent in that Quarter reported †:—"The Presence " of the Leaf which grows under the Cotton Pod is the main Cause of the " Inferiority of our Indian Cottons in the English Market; this, with other " Impurities, gets into the Mass of Cotton in the Act of picking in the Field, " and, under ordinary Circumstances, cannot afterwards be got rid of. The " radical Remedy for this is to pick the Cotton in the Field with greater Care, " as is done in America, by carefully pulling the Cotton out of the Pod, and " not snatching at the Pod itself, and separating the Cotton picked into Two " Portions, one of the first Quality, free from Leaf and Dirt, and the other " such as may be entangled with the Leaf and other Impurities." The strongest Evidence to the same Effect is given by all Authorities. || Mr. Hunt, an English Dealer, says §, "It appears to me that the Cause of the Depreciation " (of the Surat Cotton) is principally owing to the very slovenly Way in which " the Crop is gathered from the Plant, and without a thorough Reform in " that Particular it will be of little Use introducing new Seed, or increasing the " Expense of Cultivation in other respects." This Point being so material, it is especially to be regretted that the Superintendent in the Southern Mahratta Territory experienced great Difficulty ¶ in persuading the Ryots to follow a better System respecting it. And it is remarkable, that though it must have been well known at Bombay that it was by Attention in gathering \*\* the Cotton that the Government, while it received a Revenue in kind in this Article in Guzerat, had so considerably improved its Quality, the Object appears, as has been before said, scarcely ever to have been thought worth the Care of private Capitalists. Mr. Lush, the Superintendent above referred to, was ultimately authorized by the Bombay Government to establish an Agency near Dharwar, with a view to the purchasing, as an Inducement to the Ryots, their well-gathered clean Cotton, with what Effect I have not the Means of ascertaining.

19. Details of the Valuation Prices, both of the indigenous and Foreign Seed Cotton, raised and sent home upon these Experiments, are given in Pages 272 and 280 of the Report on Cotton Wool, &c.; and although the Injury, before alluded to, from the Use of the Saw Gin, was very considerable, it will be observed that the Prices are rated generally above the 7d. per Pound, which in a preceding Extract is mentioned as a Sale Value, at which several Million

\* Report on Cotton Wool, &c., pp. 11 and 12.

† See Report on Cotton Wool, &c., pp. 252 to 260.

‡ Report, p. 203.

§ See for Guzerat Report, pp. 253 and 256, and Sir John Malcolm, p. 112.

¶ Report, p. 42<sup>a</sup>

¶ Report, p. 262.

\*\* Sir J. Malcolm, pp. 119 to 116

Sterling might be expected to be disposed of. Some Cotton from Egyptian Seed is noted as worthy of particular Attention (it being added respecting this Quality, that it should be well cleaned in the *Native Manner*), and the same as regards Encouragement to Production, is said of the Cotton from New Orleans Seed, and of some White-seeded perennial Cotton grown in a small experimental Farm under Mr. Lush in Dharwar.

the  
Governor General.

20. A fresh Supply of Egyptian Seeds, and of the Machines used in that Country for the cleaning of the Cotton, was sent to Bombay in the course of 1836\*, but the Result is not reported in the Papers in my Possession.

21. It may be regarded, I think, as probable, from the foregoing Summary, that by Inventions such as may be reasonably expected from European Mechanical Skill the Means of quickly and safely cleaning the indigenous Cottons of Bombay, in so far as regards the Separation from the Seed after gathering, may be attained, and that for the Improvement which may be desired in the *Staple* of the Cotton of Bombay we may look with fair Hope to the Growth of the Article from the best Foreign Seeds.

In Bengal the Result of the Experiments made has also been encouraging†; though it is to be remembered, regarding such Results in all the Presidencies, that the Growth of mere specimens is far from being a Test of Success in Attempts to rear the Produce of extensive Cultivation. The Cotton of the Akra experimental Farm, the Maintenance of which did not extend beyond Three Years, was in England, partly by actual Sale, and partly by Valuation, above the specified Rate of 7d. per Pound, and good Specimens from various Kinds of Seed have been also produced in different other Parts of the Presidency. The Conclusion arrived at in the Paper of the Secretary of the Agricultural Society is, that the "Upland Georgia and Egyptian is the Seed best calculated for Introduction into the Interior and Upland Parts of India, whilst the Pernambuco, Peruvian, Lecheilles, Bourbon, and Sea Island may suit be along the Line of Coast."

22. The Seed sent to Madras appears generally not to have succeeded‡, chiefly from a very unfavourable Season, yet the Valuation at home of some small§ Sample of American Seed Cotton raised in the Madras District is satisfactory.

23. The Honourable Court have now determined to procure from America, and send to India, Persons "duly qualified for the Purpose of instructing and superintending the Natives in the Cultivation of the Cotton, and the proper Mode of cleaning it by means of Machinery;" and they "rely on our Exertions for adopting effectual Measures and affording Facilities for promoting and extending throughout India, any Plans which may seem best suited to the Attainment of the important Objects contemplated as soon as we may receive the necessary Information." They empower us also to "offer Rewards at each of the Presidencies of such an Amount as we may consider sufficient to stimulate Parties engaged in the Production to exhibit Cotton of good Growth, and cleaned by Machinery, the Quantity so exhibited not being less than 300 Bales."

24. It behoves us to prepare for the Arrival of the Individuals to be brought from America, who will be conveyed to India, if possible, by December next; and in this View, and that we may be ready to acquit ourselves of the further Responsibility imposed on us by the preceding Instructions, I have endeavoured briefly to abstract what has seemed to me most material in the Reports of past Proceedings. I shall be glad if I shall have succeeded (though I cannot\* hope to have done so otherwise than very imperfectly) in assisting the Collection of Materials which may enable the Governments in India to decide upon a proper Course in regard to this important Question. I would now suggest that a Copy of the Court's Despatch, and of this Minute, with such further Observations as may

\* See Reports, &c., pp. 283 to 292.

† Summary by the Secretary to the Agricultural Society.

‡ Report on Cotton Wool, pp. 237 to 251.

§ Report on Cotton Wool, &c., pp. 271 and 272.

may occur to his Honour the President in Council, be furnished to each of the Presidencies, and that the several Governments be requested to report their Opinions, on a Review of the Facts above detailed, and after consulting the Individuals or Bodies most likely to afford useful Advice, as to the best Means

\* *Note.*—These Men will be directed to bring with them large Quantities of the best Descriptions of American Seeds.

of carrying on future Experiments with the Aid of the American Workmen to be now employed, and how the Knowledge in which those Persons must be deficient, of the Languages, Seasons, and Agricultural Habits of India, may best be supplied. The particular Districts the most suited for their Employment should also be named, and the Description of Foreign Seed Cultivation most likely to succeed in each District. The Length of Time for which an Experiment should be persevered in should likewise be well considered; for such partial Results, as, for instance, were derived from the Akra Farm near Calcutta, may not lead to any satisfactory Conclusions. The several Governments should further report what Amount and Manner of Reward they would propose to confer for Cotton well gathered and well cleaned by Machinery, under the Discretion which has been confided to the Government of India. The local Governments may, at the same Time, inform us how far the Arrangements actually in force, whether by public or by private Means, for disseminating the best Foreign Seeds throughout the Country, are effective. In Bengal I believe this Object to be well provided for by the excellent Measures and admirable Zeal of the Agricultural Society of India. To that Society I consider the Government and the Community to be under the highest Obligations; and I would here say that I would, with perfect Confidence and Satisfaction, intrust the Employment of the expected Workmen, with the Application of any Expenditure which may be sanctioned by the Government, and the Guidance of the further Experiments to be now entered on, to their general Superintendence. I would only on this Point repeat my Opinion, that Experiments in the Improvement of Cultivation should be chiefly by Instruction and Assistance to a select Number of Native Cultivators, instead of by any Attempt to cultivate by Government Agents, although a limited Extent of Government Cultivation may perhaps be found unavoidable, with a view to the rearing of Produce from Foreign Seeds, to which the Ryots may be unaccustomed, and the Risks of which they may be unwilling to incur.

26. Upon the Details of future Operations I would only here state that I would be inclined to appropriate, if Mr. Blundell, on a Reference which should at once be made to him, should recommend the Measure, a Portion of the American Workmen or Instructors to the Tenasserim Provinces, and that I would extend the Experiments beyond Bengal (where the peculiar Cottons which, as has been seen, flourish best near the Sea Coast, might continue to be tried,) to our more distant Cotton Provinces, as Bundelcund and the Doab, where but little Effort has yet been made by the Government to ameliorate the Produce.

27. It is in my Recollection that Mr. Blundell has in some private Communication referred to the heavy and long-continued Rains of the Tenasserim Coast, as very prejudicial to the Growth of Cotton; and I would wish that the Opinion of competent Persons should be taken at all the Presidencies as to the Effect of a regular Alternation of dry and rainy Seasons on the Plant and its Produce.

28. Reports should of course be furnished, as soon as practicable, from each Presidency, of the Success or Failure of the Machine for cleaning Cotton which has been invented by the East India Association of Glasgow, and has been before referred to in this Minute. Three of these Machines are said to be coming to Bombay, Two to Bengal, and Two to Madras.

29. Of the Honourable the Governor in Council of Bombay I would specially request, that he should submit a succinct Report of the Progress and Result of the Experiments established for the Improvement of the Cotton of that Presidency since the Beginning of 1836, to which my Summary has traced the Subject, and that he should particularly notice the following Points:

First, The Success of the Measures adopted under Mr. Lush, or by any Successor to him, in the Southern Mahratta Country, for inducing the Ryots

Byots to sell to him cleanly-gathered Cotton, and for the Cultivation of the perennial or other Kinds of Cotton in his experimental Farm at Seegee Hulle in Darwar.

Secondly, The Reasons which may have led to scarcely any Measures being apparently taken by private Capitalists for the desired Improvement in the Mode of gathering the Cotton in the Guzerat Districts, in which, on due Attention being paid to this Point, a good merchantable Produce for the English Market might with so much Certainty be expected.

Thirdly, The Result to the latest Period of the Introduction of the Foreign Seeds into the Guzerat Cotton Districts; whether the Seeds obtained from Plants raised in the first Place from such Foreign Seeds yield an equally good Description of Produce as the original Seeds, and whether the Application of the Saw Gin to Produce of such Growth has any different Effect from its Application to the indigenous Cotton.

Fourthly, The Result from the Egyptian Seed introduced in 1836, and the Value of the cleaning Machine sent from Egypt for the Purpose of separating the Seed of Cottons of a long Staple.

Fifthly, The State of the Ports in Guzerat as respects Warehouses and Quays, and the Occasion which may exist for any Aid in regard to such Buildings on the Part of the Government.

\* *Note.*—I have been happy to observe, from a Report of the Sixteenth Anniversary Meeting of the Royal Asiatic Society in London, that this Subject has attracted the special Notice of the Committee of Commerce and Agriculture of that Body. "The first Article" (it is stated) "to which Attention had been directed was Cotton;" and, after alluding to the Details which had been collected and arranged on the Subject it is added,—"The Committee looked forward to a Time when they should be able to place within the Reach of the practical Agriculturist such Information as would enable him to grow Cotton in India equal to that of any Part of the World."

30. I conclude that information on the Prospects of an improved Cotton Cultivation is generally diffused among the Commercial Communities of all the Presidencies. If there should be doubt on this Point it will deserve Consideration\* in what Manner the Government can aid in spreading correct Knowledge on the Subject.

31. I will only add that in order to save Time it will be convenient that I should transmit direct to Bombay a Copy of the Court's Despatch and of these Remarks, and I propose accordingly to adopt that Course.

Simlah, 14th August 1859.

(Signed) AUCKLAND,

(A true Copy.)

(Signed) T. H. MADDOCK,  
Officiating Secretary to the Government of India,  
with the Governor General.



AN ACCOUNT  
OF  
THE IMPORTS  
FROM

The TERRITORIES under the GOVERNMENT of the EAST INDIA COMPANY, and  
from the UNITED KINGDOM, respectively, into the BRITISH COLONIES;

AND FROM

The BRITISH COLONIES into the UNITED KINGDOM, and the TERRITORIES  
under the GOVERNMENT of the EAST INDIA COMPANY, respectively, in  
each Year, from 1828 to 1838;

SHOWING, IN ALL CASES,

THE RATE OF DUTY LEVIED UPON EACH ARTICLE.

RETURN to an ORDER of the Honourable House of Commons,  
dated 14th April 1840,

FOR

AN ACCOUNT of the IMPORTS from the TERRITORIES under the GOVERNMENT of the EAST INDIA COMPANY, and from the UNITED KINGDOM, respectively, into the BRITISH COLONIES, and from the BRITISH COLONIES into the UNITED KINGDOM, and the TERRITORIES under the GOVERNMENT of the EAST INDIA COMPANY, respectively, in each Year, from 1828 to 1838; showing in all Cases the Rate of Duty levied upon each Article.

The following Statement embodies in its Three Divisions (marked A. B. and C. respectively) all the Particulars required by the Honourable House regarding the Trade between the British Colonies and the United Kingdom, and regarding the Rates of Customs Duties levied in the Ports of either; and, in conjunction with the Accounts rendered by the E. India Company of the Trade between the Colonies and the Company's Territories, it will be found to constitute a full Return to the Order above recited. In respect to the Form in which the Information is exhibited, a Deviation from the literal Tenor of the Requisition has of necessity been admitted, in consequence of this Department not having in its Possession any uniform or complete Series of local Documents from which the Imports and Exports of the Colonies could be ascertained for the Period embraced by the present Inquiry. This Circumstance has rendered it necessary, in stating the Trade between the Colonies and the Mother Country, to draw the Materials for both Sides of the Return from the Records of the British Custom House; and with respect to the Trade between the Colonies and British India, to refer solely to the general Account of the Commerce of the Three Presidencies presented by the East India Company, in which Account the Trade with the various Possessions of Great Britain is included and distinguished.

The subjoined Memorandum will more clearly explain in what Manner the several Points of the Order have been fulfilled:—

The Imports into the British Colonies	{	from the Territories under the Govern- ment of the East India Company	-	-	-	-	are shown (conversely) in the general Account of Exports from British India rendered by the East India Company.
		from the United Kingdom	-	-	-	-	(conversely) in the Account of Exports from the United Kingdom to the Colonies, Section A. of this Return.
The Imports from the British Colonies	{	into the United Kingdom	-	-	-	-	(directly) in Section B. of this Return.
		into the Territories under the Govern- ment of the East India Company	-	-	-	-	(directly) in the general Account of Im- ports into British India rendered by the East India Company.
The Rates of Duty levied on Articles	{	imported into the British Colonies from the United Kingdom, and from the Territories under the Government of the East India Company	-	-	-	-	in Section C. of this Return.
		imported into the United Kingdom from the British Colonies	-	-	-	-	in Section B. of this Return.
		imported into the Territories under the Government of the East India Com- pany from the British Colonies	-	-	-	-	in the Schedules annexed to the general Account of Imports into British India rendered by the East India Company.

Inspector General's Office,  
Custom House, London,  
14th April 1840

WILLIAM IRVING,  
Inspector General of Imports and Exports.

# SECTION A.

AN ACCOUNT of the EXPORTS of BRITISH and IRISH PRODUCE and MANUFACTURES from the UNITED KINGDOM to the BRITISH COLONIES in AFRICA, ASIA, and AMERICA, respectively, in each Year, from 1828 to 1838 inclusive, specifying the Quantities of the principal Articles, with their separate and collective Values.

Years.	Declared Value of British and Irish Produce and Manufactures exported from the United Kingdom to the British Colonies in						
	AFRICA.			ASIA		AMERICA	
	Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies (including Honduras).	British Provinces in North America
	£	£	£	£	£	£	£
1828	62,100	218,049	185,972	45,110	443,839	3,289,701	1,691,044
1829	85,750	257,501	205,558	46,380	310,681	3,612,085	1,581,723
1830	87,144	330,036	161,029	22,621	314,677	2,838,448	1,857,133
1831	85,192	257,245	148,475	28,648	398,471	2,581,549	2,089,327
1832	69,255	292,405	163,191	53,517	466,238	2,439,808	2,075,725
1833	58,336	346,197	83,424	58,849	558,372	2,597,589	2,092,550
1834	86,432	394,382	149,319	50,182	716,014	2,680,024	1,671,069
1835	75,388	326,921	196,559	59,187	696,845	3,187,540	2,158,158
1836	108,978	482,315	260,855	129,175	835,637	3,786,453	2,732,291
1837	109,597	488,814	349,488	84,894	921,568	3,456,745	2,141,035
1838	134,471	623,323	467,342	107,444	1,336,662	3,393,441	1,992,457

For a Specification of the various Articles constituting the Aggregates exhibited above, see the following Pages.

Inspector General's Office,  
Custom House, London,  
14th April 1840.

WILLIAM IRVING,  
Inspector General of Imports and Exports.



SECTION A.—*continued.*EXPORTS of BRITISH and IRISH PRODUCE and MANUFACTURES from the UNITED KINGDOM  
to the BRITISH COLONIES in AFRICA.

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
APPAREL, SLOPS, and HABERDASHERY	1828	-	£ 5,516	-	£ 18,873	-	£ 3,458
	1829	-	7,064	-	22,345	-	8,498
	1830	-	5,624	-	20,064	-	4,540
	1831	-	8,596	-	14,571	-	3,423
	1832	-	4,483	-	19,536	-	4,526
	1833	-	4,464	-	21,124	-	2,483
	1834	-	6,459	-	23,369	-	6,829
	1835	-	5,912	-	21,063	-	9,121
	1836	-	7,208	-	42,419	-	17,506
	1837	-	6,217	-	44,438	-	12,443
	1838	-	7,259	-	48,920	-	24,582
ARMS and AMMUNI- TION	1828	-	£ 13,332	-	£ 741	-	£ 355
	1829	-	22,546	-	1,716	-	708
	1830	-	19,168	-	1,478	-	770
	1831	-	17,136	-	2,264	-	730
	1832	-	15,232	-	2,821	-	4,529
	1833	-	14,017	-	5,266	-	3,280
	1834	-	23,495	-	3,298	-	808
	1835	-	16,136	-	4,281	-	549
	1836	-	27,121	-	5,130	-	920
	1837	-	28,407	-	14,863	-	1,137
	1838	-	32,062	-	27,000	-	915
BACON and HAMS	1828	Cwts. 30	£ 120	Cwts. 106	£ 391	Cwts. 370	£ 1,471
	1829	32	118	119	415	493	1,904
	1830	33	124	456	1,235	364	1,203
	1831	32	122	154	437	194	654
	1832	56	194	77	275	271	390
	1833	18	57	291	920	29	130
	1834	40	119	176	472	210	869
	1835	24	74	215	545	388	1,165
	1836	43	149	218	696	540	1,807
	1837	31	111	230	745	510	1,686
	1838	62	228	333	1,079	928	3,180
BEEF and PORK	1828	Barrels. 99	£ 353	Barrels. 73	£ 279	Barrels. 144	£ 523
	1829	142	536	377	1,133	1,338	3,837
	1830	176	539	584	1,515	1,315	3,279
	1831	336	914	196	577	861	2,227
	1832	81	318	40	120	659	2,080
	1833	163	565	630	1,609	1,312	3,273
	1834	180	553	789	2,050	2,384	5,743
	1835	114	291	1,078	3,510	3,542	8,215
	1836	52	181	172	510	2,334	7,388
	1837	79	303	33	150	1,342	4,508
	1838	135	532	136	533	2,735	8,713

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa — *continued*

ARTICLES.	Years	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value
BEER and ALE	1828	<i>Tuns.</i> 51	£ 1,171	<i>Tuns.</i> 99	£ 2,176	<i>Tuns.</i> 274	£ 5,912
	1829	50	1,339	48	1,110	316	7,171
	1830	49	1,240	68	1,670	253	5,653
	1831	75	1,257	62	1,132	190	3,351
	1832	40	784	112	2,004	331	6,034
	1833	52	983	174	2,868	190	3,410
	1834	47	1,021	90	1,633	104	1,786
	1835	45	881	54	1,108	320	5,914
	1836	55	1,047	135	2,753	301	5,895
	1837	56	1,073	184	3,393	401	8,052
	1838	61	1,113	180	2,836	531	10,269
BOOKS, PRINTED	1828	<i>Cwts.</i> 4	£ 94	<i>Cwts.</i> 67	£ 1,504	<i>Cwts.</i> 12	£ 278
	1829	7	169	47	1,215	33	819
	1830	3	57	55	1,470	25	602
	1831	6	117	78	1,860	15	337
	1832	9	202	78	1,586	30	641
	1833	9	177	120	2,390	18	509
	1834	16	334	109	2,150	29	809
	1835	12	231	119	2,205	40	857
	1836	28	454	216	1,314	49	1,188
	1837	22	311	290	4,850	59	1,061
	1838	24	341	236	3,409	73	1,398
BRASS and COPPER MANUFACTURES	1828	<i>Cwts.</i> 397	£ 2,164	<i>Cwts.</i> 304	£ 1,776	<i>Cwts.</i> 299	£ 1,742
	1829	329	1,993	725	3,915	1,632	8,694
	1830	233	1,642	432	2,413	569	3,102
	1831	208	1,393	150	2,510	690	3,368
	1832	182	960	553	3,506	1,149	5,003
	1833	213	1,131	520	3,000	394	2,132
	1834	269	1,547	692	3,759	702	3,348
	1835	231	1,410	298	1,537	1,590	7,465
	1836	167	995	155	948	1,474	8,055
	1837	282	1,754	626	3,262	1,753	8,572
	1838	346	2,787	585	3,254	2,659	13,463
BUTTER and CHEESE	1828	<i>Cwts.</i> 159	£ 641	<i>Cwts.</i> 87	£ 326	<i>Cwts.</i> 184	£ 767
	1829	281	1,055	95	359	267	1,029
	1830	256	962	281	905	148	508
	1831	245	1,090	168	613	73	276
	1832	164	621	101	397	175	626
	1833	222	884	207	645	63	269
	1834	315	732	145	445	88	319
	1835	142	571	168	541	179	1,690
	1836	236	1,010	189	620	362	1,186
	1837	185	866	125	431	35	132
	1838	232	1,154	676	2,178	495	1,979
COALS, CULM, and CINDERS	1828	<i>Tons.</i> 63	£ 50	<i>Tons.</i> 864	£ 712	<i>Tons.</i> 625	£ 473
	1829	5	7	1,198	987	380	411
	1830	-	-	683	572	878	573
	1831	-	-	845	605	932	686
	1832	21	21	3,683	2,666	1,229	1,037
	1833	-	-	2,954	2,008	897	568
	1834	85	50	879	600	328	214
	1835	10	15	1,828	1,021	1,039	650
	1836	-	-	4,192	3,350	1,915	1,220
	1837	-	-	3,648	2,738	2,221	2,016
	1838	-	-	4,020	2,338	1,591	1,348

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa — continued.

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity	Value. £	Quantity.	Value.	Quantity.	Value
CORDAGE	1828	Cwts. 511	£ 1,141	Cwts. 450	£ 1,019	Cwts. 204	£ 477
	1829	272	635	1,083	2,507	523	1,266
	1830	422	1,009	592	1,439	732	1,757
	1831	273	605	247	551	947	2,137
	1832	238	466	879	1,628	1,030	2,028
	1833	95	165	1,466	2,315	1,201	2,041
	1834	520	765	968	1,364	822	1,231
	1835	239	381	864	1,392	1,311	1,977
	1836	96	151	574	919	827	1,286
	1837	49	84	317	531	193	317
	1838	453	819	690	1,271	151	268
COTTON MANUFACTURES, viz.— (ALICONS, MUSLINS, FRIS- TANS, &c.)	1828	Yards. 271,724	£ 12,070	Yards. 2,353,346	£ 74,929	Yards. 1,477,886	£ 57,253
	1829	558,187	22,061	2,520,127	75,310	1,658,937	53,150
	1830	888,767	31,927	3,973,967	115,487	1,875,762	64,914
	1831	786,737	24,918	2,904,106	83,612	2,432,894	65,185
	1832	1,218,273	21,817	3,464,586	93,710	2,365,555	68,973
	1833	739,646	17,120	4,536,727	115,567	794,562	22,582
	1834	963,850	24,492	4,006,311	100,328	2,496,345	70,453
	1835	972,553	27,926	4,123,145	113,360	2,343,161	70,430
	1836	1,615,372	42,900	6,935,352	182,904	2,541,072	80,090
	1837	1,699,819	42,397	5,430,879	135,050	5,291,497	151,951
	1838	2,369,920	57,372	7,612,658	193,224	6,794,553	158,727
HOSIERY, LACE, and SMALL WARES	1828	-	£ 170	-	£ 4,780	-	£ 5,337
	1829	-	116	-	6,368	-	7,845
	1830	-	205	-	6,758	-	3,031
	1831	-	410	-	3,807	-	3,400
	1832	-	301	-	6,065	-	3,925
	1833	-	308	-	9,882	-	3,524
	1834	-	266	-	9,527	-	6,671
	1835	-	362	-	9,357	-	7,092
	1836	-	738	-	10,762	-	7,637
	1837	-	354	-	9,389	-	7,749
	1838	-	270	-	12,800	-	11,259
COTTON TWIST and YARN	1828	lbs. 50	£ 5	lbs. 3,716	£ 375	lbs. —	£ —
	1829	-	-	3,331	339	—	—
	1830	-	-	19,860	1,296	56	7
	1831	280	34	193	19	—	—
	1832	150	10	1,355	126	2,500	126
	1833	300	40	1,164	80	—	—
	1834	-	-	2,370	174	340	34
	1835	97	36	12,612	780	35	11
	1836	-	-	22,572	1,207	—	—
	1837	1,832	210	9,314	899	10,400	468
	1838	705	81	14,650	584	—	—
EARTHENWARE of all Sorts	1828	Pieces. 64,323	£ 865	Pieces. 227,466	£ 2,495	Pieces. 139,650	£ 1,637
	1829	89,395	961	239,160	2,652	202,900	2,467
	1830	115,150	1,333	552,732	6,358	107,776	1,150
	1831	142,176	1,693	236,500	2,417	147,269	1,825
	1832	87,455	1,111	360,150	4,034	323,362	3,380
	1833	74,330	798	919,385	8,094	180,006	2,100
	1834	131,975	1,018	266,410	3,671	140,700	2,074
	1835	113,350	1,214	203,878	3,117	103,212	1,535
	1836	226,030	1,571	305,863	3,809	297,315	4,077
	1837	125,834	1,351	423,356	5,499	283,972	3,667
	1838	91,646	1,108	948,945	10,267	385,300	4,789

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa — *continued.*

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value	Quantity	Value	Quantity	Value
		<i>Barrels.</i>	£	<i>Barrels.</i>	£	<i>Barrels.</i>	£
FISH, HERRINGS	1828	57	73	31	40	718	818
	1829	31	45	15	19	1,182	2,011
	1830	62	102	72	82	2,215	2,290
	1831	81	96	43	67	3,31	3,339
	1832	26	32	31	28	1,111	1,320
	1833	31	42	488	588	3,381	3,949
	1834	75	85	21	26	1,111	1,207
	1835	32	22	27	34	489	512
	1836	30	45	39	63	3,449	3,325
	1837	4	5	113	141	259	295
	1838	32	34	93	171	1,310	1,110
GLASS, entered by Weight	1828	<i>Cwts.</i> 871	£ 1,092	<i>Cwts.</i> 2,859	£ 8,979	<i>Cwts.</i> 1,519	£ 3,181
	1829	985	1,460	2,943	8,485	2,593	3,887
	1830	921	1,260	3,475	8,091	3,240	5,081
	1831	953	1,235	2,428	6,885	3,406	5,896
	1832	782	1,221	5,938	8,490	3,070	3,357
	1833	909	1,233	4,895	14,053	1,951	2,121
	1834	861	1,290	3,209	7,186	1,396	1,898
	1835	894	1,096	3,599	7,988	3,966	6,234
	1836	977	1,165	4,129	7,790	5,129	6,685
	1837	1,153	1,446	6,190	13,348	6,557	7,223
	1838	1,194	1,437	5,687	8,433	12,151	15,251
GLASS, at Value	1828	-	£ 128	-	£ 217	-	£ -
	1829	-	103	-	503	-	1
	1830	-	35	-	411	-	5
	1831	-	63	-	218	-	50
	1832	-	36	-	358	-	3
	1833	-	60	-	318	-	52
	1834	-	67	-	788	-	30
	1835	-	62	-	568	-	86
	1836	-	47	-	185	-	24
	1837	-	20	-	480	-	18
	1838	-	79	-	728	-	100
HARDWARES and CUTLERY	1828	<i>Cwts.</i> 215	£ 4,242	<i>Cwts.</i> 984	£ 5,936	<i>Cwts.</i> 608	£ 1,090
	1829	421	2,495	1,666	9,316	1,178	6,606
	1830	217	1,370	1,976	11,037	478	2,506
	1831	246	1,454	2,235	11,162	556	3,039
	1832	174	1,037	2,671	16,260	375	2,079
	1833	177	872	2,564	14,598	509	2,138
	1834	245	1,427	1,983	9,933	598	2,588
	1835	196	1,161	2,468	12,911	769	3,889
	1836	211	884	2,633	14,061	1,243	7,446
	1837	305	1,279	4,128	24,281	1,012	7,441
	1838	268	1,597	4,314	22,660	2,077	12,930
HATS, BEAVER and FELT	1828	<i>Doz.</i> 128	£ 409	<i>Doz.</i> 993	£ 2,787	<i>Doz.</i> 508	£ 2,276
	1829	563	1,010	1,416	4,460	1,575	3,852
	1830	457	675	2,921	8,389	583	2,027
	1831	631	999	2,849	7,051	663	2,113
	1832	198	460	1,372	4,811	1,224	4,396
	1833	88	380	1,542	5,245	245	1,185
	1834	81	277	1,264	4,960	632	2,898
	1835	84	236	863	3,933	651	2,760
	1836	87	510	1,370	5,315	409	1,866
	1837	115	340	2,656	8,974	341	2,159
	1838	52	174	1,724	6,936	696	3,370

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa — *continued.*

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity.	Value	Quantity.	Value	Quantity	Value.
IRON and STEEL, WROUGHT and UN- WROUGHT - - -	1828	<i>Tons.</i> 517	£ 6,067	<i>Tons.</i> 658	£ 8,152	<i>Tons.</i> 1,042	£ 17,575
	1829	528	6,367	838	9,826	1,246	20,828
	1830	453	5,288	938	11,299	807	14,255
	1831	449	5,753	885	12,008	650	12,273
	1832	614	4,904	1,003	12,477	484	6,908
	1833	558	5,337	1,106	14,883	211	2,757
	1834	796	8,108	1,359	17,394	261	4,362
	1835	332	4,357	2,203	19,756	622	10,157
	1836	489	7,096	1,477	19,259	1,073	17,821
	1837	472	6,171	1,855	25,008	1,446	23,592
	1838	668	8,570	2,094	30,877	1,587	30,503
LEAD and SHOT -	1828	<i>Tons.</i> 13	£ 254	<i>Tons.</i> 59	£ 1,116	<i>Tons.</i> 40	£ 764
	1829	8	138	103	1,767	110	1,758
	1830	15	222	133	1,901	78	1,128
	1831	6	96	194	2,126	34	599
	1832	7	109	85	1,187	139	1,874
	1833	3	56	135	2,032	25	329
	1834	5	79	38	703	28	549
	1835	6	124	32	589	112	2,073
	1836	5	134	21	543	66	1,457
	1837	3	69	274	5,652	182	3,463
	1838	18	311	427	8,759	282	5,655
LEATHER, WROUGHT and UNWROUGHT	1828	<i>lbs.</i> 6,136	£ 1,991	<i>lbs.</i> 18,668	£ 5,630	<i>lbs.</i> 579	£ 155
	1829	7,184	2,154	20,303	6,576	1,592	631
	1830	3,900	1,267	17,903	6,116	542	139
	1831	5,380	1,620	16,286	5,356	815	483
	1832	4,632	1,185	39,626	9,633	3,273	810
	1833	3,268	794	30,595	7,650	1,073	211
	1834	4,248	942	34,153	6,640	1,908	340
	1835	5,556	789	23,432	4,475	2,652	550
	1836	7,570	1,400	49,788	9,142	2,176	449
	1837	7,948	1,415	62,785	12,324	4,266	1,008
	1838	8,080	1,253	77,472	13,450	6,540	1,400
SADDLERY and HAR- NESS	1828	-	£ 133	-	£ 1,869	-	£ 2,143
	1829	-	61	-	3,904	-	3,288
	1830	-	123	-	4,201	-	3,217
	1831	-	198	-	3,402	-	2,305
	1832	-	137	-	3,057	-	483
	1833	-	55	-	3,762	-	403
	1834	-	112	-	2,585	-	985
	1835	-	90	-	3,815	-	1,417
	1836	-	129	-	7,061	-	1,563
	1837	-	102	-	11,322	-	2,813
	1838	-	113	-	15,247	-	5,288
LINEN MANUFAC- TURES, entered by the Yard	1828	<i>Yards.</i> 34,320	£ 1,705	<i>Yards.</i> 163,738	£ 6,341	<i>Yards.</i> 121,738	£ 5,614
	1829	36,503	1,657	327,759	11,374	117,551	4,975
	1830	32,167	1,437	459,767	15,749	119,289	4,908
	1831	49,915	2,065	273,477	11,850	54,213	2,147
	1832	33,319	1,371	120,516	5,987	148,196	5,703
	1833	34,702	1,228	159,752	7,126	71,539	3,893
	1834	80,962	3,109	242,226	8,046	66,769	3,609
	1835	45,888	1,948	437,367	17,033	140,481	6,239
	1836	45,004	2,193	662,874	24,811	243,052	11,460
	1837	122,350	4,088	300,510	13,132	172,022	7,907
	1838	75,766	2,698	571,248	21,734	338,753	14,555

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa—*continued.*

ARTICLES.	Years	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity	Value.	Quantity.	Value.	Quantity.	Value
LINEN MANUFACTURES, viz.— THREAD, TAPES, and SMALL WARPS	1828	-	£	-	£	-	£
	1829	-	12	-	528	-	224
	1830	-	42	-	1,167	-	15
	1831	-	59	-	738	-	31
	1832	-	12	-	548	-	65
	1833	-	50	-	454	-	40
	1834	-	122	-	-	-	206
	1835	-	93	-	960	-	115
	1836	-	-	-	1,210	-	372
	1837	-	31	-	1,483	-	259
	1838	-	50	-	852	-	-
LINEN YARN	1828	-	-	-	-	-	-
	1829	-	-	-	-	-	-
	1830	-	-	-	-	-	-
	1831	-	-	-	-	-	-
	1832	-	-	-	-	-	-
	1833	-	-	-	-	-	-
	1834	-	-	-	-	-	-
	1835	-	-	-	-	-	-
	1836	-	-	-	-	-	-
	1837	-	-	-	-	-	-
	1838	-	-	-	-	-	-
MACHINERY and MILL WORK	1828	-	£	-	£	-	£
	1829	-	89	-	99	-	36,321
	1830	-	48	-	191	-	15,716
	1831	-	66	-	391	-	8,172
	1832	-	160	-	212	-	4,505
	1833	-	210	-	836	-	1,419
	1834	-	220	-	411	-	1,637
	1835	-	111	-	410	-	1,860
	1836	-	68	-	2,066	-	6,301
	1837	-	118	-	290	-	6,531
	1838	-	196	-	625	-	22,066
PAINTERS COLOURS	1828	-	£	-	£	-	£
	1829	-	312	-	2,151	-	1,756
	1830	-	266	-	1,811	-	1,888
	1831	-	296	-	1,651	-	1,441
	1832	-	357	-	2,021	-	1,615
	1833	-	201	-	1,011	-	1,885
	1834	-	67	-	1,379	-	576
	1835	-	116	-	1,176	-	908
	1836	-	332	-	2,910	-	1,738
	1837	-	495	-	4,208	-	2,638
	1838	-	619	-	2,999	-	2,707
PLATE, PLATED WARE, JEWEL- LERY, and WATCHES	1828	-	£	-	£	-	£
	1829	-	87	-	2,987	-	2,279
	1830	-	494	-	3,758	-	1,755
	1831	-	462	-	7,131	-	1,535
	1832	-	101	-	6,948	-	212
	1833	-	436	-	3,899	-	1,731
	1834	-	169	-	4,342	-	811
	1835	-	743	-	2,105	-	1,130
	1836	-	432	-	3,009	-	2,226
	1837	-	320	-	4,002	-	5,953
	1838	-	1,130	-	5,939	-	5,875
	1828	-	£	-	£	-	£
	1829	-	87	-	2,987	-	2,279
	1830	-	494	-	3,758	-	1,755
	1831	-	462	-	7,131	-	1,535
	1832	-	101	-	6,948	-	212
	1833	-	436	-	3,899	-	1,731
	1834	-	169	-	4,342	-	811
	1835	-	743	-	2,105	-	1,130
	1836	-	432	-	3,009	-	2,226
	1837	-	320	-	4,002	-	5,953
	1838	-	1,130	-	5,939	-	5,875
	1828	-	£	-	£	-	£
	1829	-	87	-	2,987	-	2,279
	1830	-	494	-	3,758	-	1,755
	1831	-	462	-	7,131	-	1,535
	1832	-	101	-	6,948	-	212
	1833	-	436	-	3,899	-	1,731
	1834	-	169	-	4,342	-	811
	1835	-	743	-	2,105	-	1,130
	1836	-	432	-	3,009	-	2,226
	1837	-	320	-	4,002	-	5,953
	1838	-	1,130	-	5,939	-	5,875
	1828	-	£	-	£	-	£
	1829	-	87	-	2,987	-	2,279
	1830	-	494	-	3,758	-	1,755
	1831	-	462	-	7,131	-	1,535
	1832	-	101	-	6,948	-	212
	1833	-	436	-	3,899	-	1,731
	1834	-	169	-	4,342	-	811
	1835	-	743	-	2,105	-	1,130
	1836	-	432	-	3,009	-	2,226
	1837	-	320	-	4,002	-	5,953
	1838	-	1,130	-	5,939	-	5,875
	1828	-	£	-	£	-	£
	1829	-	87	-	2,987	-	2,279
	1830	-	494	-	3,758	-	1,755
	1831	-	462	-	7,131	-	1,535
	1832	-	101	-	6,948	-	212
	1833	-	436	-	3,899	-	1,731
	1834	-	169	-	4,342	-	811
	1835	-	743	-	2,105	-	1,130
	1836	-	432	-	3,009	-	2,226
	1837	-	320	-	4,002	-	5,953
	1838	-	1,130	-	5,939	-	5,875

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa — *continued.*

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity	Value.	Quantity	Value	Quantity.	Value
SALT		<i>Bushels.</i>	<i>£</i>	<i>Bushels.</i>	<i>£</i>	<i>Bushels.</i>	<i>£</i>
	1828	65,905	1,410	8,070	230	3,664	97
	1829	38,110	424	1,365	165	6,680	148
	1830	61,370	1,291	3,670	95	7,710	117
	1831	60,400	1,129	8,750	162	6,412	182
	1832	88,960	1,569	9,243	235	21,180	335
	1833	39,610	525	27,122	437	15,440	187
	1834	16,065	312	13,362	574	1,478	34
	1835	11,212	893	9,020	259	1,724	106
	1836	45,280	1,125	12,881	351	21,210	132
	1837	41,946	980	26,160	125	3,078	130
	1838	34,280	1,247	11,310	249	6,486	212
SILK MANUFACTURES	1828	-	146	-	4,882	-	3,070
	1829	-	86	-	4,619	-	1,828
	1830	-	175	-	6,748	-	2,602
	1831	-	347	-	8,967	-	1,313
	1832	-	156	-	11,080	-	2,658
	1833	-	310	-	8,292	-	1,610
	1834	-	181	-	10,995	-	2,590
	1835	-	110	-	8,931	-	2,473
	1836	-	110	-	17,633	-	2,216
	1837	-	25	-	22,707	-	3,303
	1838	-	135	-	32,434	-	10,508
SOAP and CANDLES		<i>lbs.</i>	<i>£</i>	<i>lbs.</i>	<i>£</i>	<i>lbs.</i>	<i>£</i>
	1828	15,587	1,823	100,829	3,149	2,431	168
	1829	56,105	1,670	335,122	8,601	9,258	154
	1830	52,942	1,638	581,032	14,737	4,460	409
	1831	88,684	2,381	508,771	11,657	16,551	928
	1832	53,450	1,531	145,440	3,591	3,081	218
	1833	32,221	872	126,927	9,294	5,437	320
	1834	39,223	872	319,599	5,411	52,480	1,276
	1835	57	1,006	256,372	4,410	17,730	603
	1836	63,420	1,455	196,132	9,619	11,689	622
	1837	58,556	1,311	450,247	7,875	31,202	2,022
	1838	50,591	1,109	565,046	8,072	56,018	3,336
STATIONERY of all Sorts			<i>£</i>		<i>£</i>		<i>£</i>
	1828	-	927	-	3,255	-	1,925
	1829	-	958	-	1,524	-	2,130
	1830	-	681	-	5,329	-	439
	1831	-	581	-	2,940	-	1,299
	1832	-	695	-	6,074	-	1,558
	1833	-	574	-	4,056	-	1,900
	1834	-	526	-	5,754	-	2,210
	1835	-	696	-	6,816	-	3,582
	1836	-	986	-	13,229	-	2,103
	1837	-	664	-	5,516	-	2,058
	1838	-	1,072	-	6,511	-	3,418
SUGAR, REFINED		<i>Cwts</i>	<i>£</i>	<i>Cwts</i>	<i>£</i>	<i>Cwts</i>	<i>£</i>
	1828	213	478	741	2,171	37	110
	1829	199	455	461	1,286	112	305
	1830	139	368	336	935	115	315
	1831	219	569	180	518	49	132
	1832	104	297	211	600	130	348
	1833	131	310	529	1,373	382	948
	1834	92	243	602	1,601	461	1,242
	1835	193	551	106	313	199	570
	1836	140	437	319	996	107	309
	1837	211	437	969	2,194	962	2,546
	1838	186	461	1,653	3,869	687	1,409

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa — *continued.*

ARTICLES.	Years	To Sierra Leone and River Gambia		To Cape of Good Hope.		To Mauritius.	
		Quantity	Value	Quantity	Value	Quantity.	Value
		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
TIN, UNWROUGHT	1828	-	-	61	186	-	-
	1829	1	4	107	400	3	9
	1830	-	-	3	12	5	20
	1831	-	-	3	9	41	165
	1832	-	-	16	56	87	365
	1833	-	-	15	56	-	-
	1834	-	-	-	-	-	-
	1835	-	-	-	-	-	-
	1836	-	-	9	39	1	4
	1837	-	-	17	64	-	-
	1838	-	-	-	-	10	42
TIN and PEWTER WARES and TIN PLATES	1828	-	537	-	646	-	1,427
	1829	-	791	-	1,368	-	2,055
	1830	-	882	-	992	-	567
	1831	-	417	-	681	-	230
	1832	-	218	-	1,130	-	1,425
	1833	-	168	-	1,036	-	794
	1834	-	269	-	756	-	982
	1835	-	193	-	852	-	2,546
	1836	-	152	-	1,257	-	3,245
	1837	-	212	-	3,218	-	3,208
	1838	-	328	-	3,751	-	9,172
WOOL, SHEEP'S and LAMBS	1828	-	-	-	-	-	-
	1829	-	-	-	-	-	-
	1830	-	-	-	-	-	-
	1831	-	-	-	-	-	-
	1832	-	-	-	-	-	-
	1833	-	-	-	-	-	-
	1834	-	-	-	-	-	-
	1835	-	-	-	-	-	-
	1836	-	-	-	-	-	-
	1837	-	-	-	-	-	-
	1838	-	-	-	-	-	-
WOOLLEN and WOR- STED YARN	1828	375	51	10	2	12	3
	1829	1,480	271	20	4	-	-
	1830	807	120	10	5	-	-
	1831	1,279	152	-	-	-	-
	1832	848	118	20	3	-	-
	1833	168	25	1,120	168	-	-
	1834	1,312	204	-	-	-	-
	1835	98	13	21	4	-	-
	1836	803	121	-	-	-	-
	1837	378	60	-	-	-	-
	1838	555	90	-	-	-	-
WOOLLEN MANUFAC- TURES, entered by the Piece	1828	Pieces.	£	Pieces	£	Pieces	£
	1829	215	1,039	5,065	26,440	1,657	5,696
	1830	196	1,022	8,314	26,517	3,318	8,352
	1831	421	839	13,239	32,177	1,315	3,419
	1832	619	2,043	8,253	23,271	2,865	6,939
	1833	174	611	12,638	34,956	2,420	6,188
	1834	186	746	13,553	38,185	319	1,400
	1835	229	1,000	11,519	31,860	1,207	5,239
	1836	475	1,158	10,681	28,990	2,929	8,797
	1837	470	1,663	13,994	41,456	4,310	15,716
	1838	142	768	17,586	52,173	3,213	11,553
	1838	523	1,600	19,007	52,480	5,149	18,289



Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Africa — *continued.*

ARTICLES.	Years.	To Sierra Leone and River Gambia.		To Cape of Good Hope.		To Mauritius.	
		Quantity	Value	Quantity	Value	Quantity	Value
		<i>Yards.</i>	<i>£</i>	<i>Yards.</i>	<i>£</i>	<i>Yards.</i>	<i>£</i>
WOOLLEN MANUFACTURES, entered by the Yard	1828	936	66	38,677	2,898	7,450	581
	1829	800	52	47,116	3,110	11,925	834
	1830	700	47	61,156	4,610	9,918	596
	1831	1,192	287	60,035	3,726	3,127	294
	1832	2,260	89	81,071	5,603	4,161	272
	1833	1,000	55	54,375	3,163	5,377	457
	1834	1,368	114	80,238	5,991	8,032	661
	1835	1,000	59	66,376	4,684	13,321	1,189
	1836	2,651	209	86,144	6,026	10,741	1,123
	1837	286	23	75,052	5,810	5,800	512
	1838	1,167	121	126,362	8,226	33,546	3,131
HOSIERY and SMALL WARES	1828	-	<i>£</i> 26	-	<i>£</i> 800	-	<i>£</i> 14
	1829	-	57	-	1,191	-	509
	1830	-	99	-	1,285	-	123
	1831	-	298	-	1,208	-	340
	1832	-	159	-	1,208	-	361
	1833	-	216	-	956	-	156
	1834	-	210	-	1,575	-	10
	1835	-	108	-	1,233	-	128
	1836	-	204	-	2,493	-	278
	1837	-	325	-	2,869	-	591
	1838	-	313	-	1,072	-	788
ALL OTHER ARTI- CLES	1828	-	<i>£</i> 1,293	-	<i>£</i> 19,182	-	<i>£</i> 15,672
	1829	-	5,061	-	21,852	-	23,617
	1830	-	1,526	-	22,928	-	11,537
	1831	-	1,136	-	16,241	-	12,113
	1832	-	5,913	-	20,877	-	13,521
	1833	-	3,616	-	26,726	-	9,077
	1834	-	4,756	-	23,780	-	11,378
	1835	-	1,321	-	29,755	-	15,010
	1836	-	1,425	-	30,656	-	29,975
	1837	-	1,383	-	33,718	-	33,206
	1838	-	5,577	-	40,572	-	18,270

EXPORTS OF BRITISH AND IRISH PRODUCE AND MANUFACTURES FROM THE UNITED KINGDOM  
to the BRITISH COLONIES IN ASIA.

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity	Value	Quantity	Value
			<i>£</i>		<i>£</i>
APPAREL, SLOPS, and HABERDASHERY.	1828	-	6,239	-	76,916
	1829	-	3,830	-	50,066
	1830	-	3,684	-	65,181
	1831	-	4,619	-	77,933
	1832	-	3,212	-	70,315
	1833	-	4,344	-	87,660
	1834	-	2,270	-	123,616
	1835	-	3,461	-	117,009
	1836	-	3,436	-	119,711
	1837	-	2,815	-	173,512
	1838	-	6,302	-	225,775

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia—*continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements	
		Quantity	Value.	Quantity	Value
ARMS and AMMUNITION	1828	-	£ 228	-	£ 2,760
	1829	-	536	-	6,199
	1830	-	90	-	9,360
	1831	-	576	-	10,421
	1832	-	386	-	9,913
	1833	-	340	-	5,110
	1834	-	270	-	4,692
	1835	-	90	-	5,145
	1836	-	576	-	8,115
	1837	-	752	-	8,598
	1838	-	904	-	8,905
BACON and HAM	1828	Cwts. 96	£ 116	Cwts. 64	£ 233
	1829	37	189	150	189
	1830	16	59	71	237
	1831	86	295	210	645
	1832	81	295	140	335
	1833	19	200	222	708
	1834	54	158	583	1,067
	1835	60	219	300	761
	1836	10	138	1,396	4,106
	1837	12	52	1,137	3,117
	1838	56	204	1,329	4,222
BEEF and PORK	1828	Barrels. -	£ -	Barrels. 1,507	£ 5,078
	1829	18	56	2,912	9,721
	1830	-	-	1,258	3,456
	1831	2	8	768	2,427
	1832	491	1,689	779	2,562
	1833	37	111	2,266	6,564
	1834	50	120	4,472	11,090
	1835	105	240	1,935	42,375
	1836	525	1,625	7,566	27,708
	1837	-	-	6,304	22,207
	1838	8	33	7,436	26,279
BEER and ALE	1828	Tons. 58	£ 1,323	Tons. 1,322	£ 28,626
	1829	246	1,764	1,370	29,652
	1830	91	1,900	993	21,031
	1831	122	2,091	630	19,347
	1832	133	2,439	1,532	24,110
	1833	136	2,546	1,573	26,467
	1834	110	2,053	1,422	24,364
	1835	71	1,323	2,166	35,786
	1836	141	2,760	1,924	33,572
	1837	141	2,423	2,440	42,603
	1838	191	3,280	5,828	65,057
BOOKS, PRINTED	1828	Cwts. 37	£ 883	Cwts. 138	£ 3,708
	1829	21	597	110	2,951
	1830	29	725	140	3,065
	1831	39	915	199	4,726
	1832	91	2,028	183	4,084
	1833	61	1,557	245	5,576
	1834	56	1,187	323	6,963
	1835	44	1,366	381	7,378
	1836	64	1,459	886	16,199
	1837	63	1,362	999	18,685
	1838	89	2,160	784	14,278

## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in Asia—continued.

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
BRASS and COPPER MANUFACTURES	1828	<i>Cwts.</i> 1,178	<i>£</i> 6,188	<i>Cwts.</i> 682	<i>£</i> 3,915
	1829	26	180	626	3,443
	1830	570	4,485	429	2,171
	1831	97	671	1,625	7,556
	1832	47	231	1,683	7,722
	1833	69	386	1,796	8,914
	1834	74	340	1,310	7,174
	1835	129	630	623	3,359
	1836	112	576	1,830	10,465
	1837	356	2,297	1,958	10,889
	1838	148	830	1,754	8,886
BUTTER and CHEESE	1828	<i>Cwts.</i> 97	<i>£</i> 412	<i>Cwts.</i> 1,425	<i>£</i> 5,720
	1829	51	222	815	2,916
	1830	15	59	113	416
	1831	71	261	209	826
	1832	114	402	308	1,258
	1833	91	336	377	1,285
	1834	86	261	1,042	3,775
	1835	93	305	1,840	5,394
	1836	85	296	1,398	5,971
	1837	14	52	1,279	5,092
	1838	105	360	4,620	20,865
COALS, CULM, and CINDERS	1828	<i>Tons.</i> 89	<i>£</i> 127	<i>Tons.</i> —	<i>£</i> —
	1829	—	—	58	72
	1830	—	—	10	56
	1831	11	45	—	—
	1832	28	28	69	15
	1833	—	—	15	18
	1834	12	8	21	19
	1835	—	—	20	8
	1836	—	—	61	44
	1837	—	—	—	—
	1838	63	75	89	59
CORDAGE	1828	<i>Cwts.</i> 218	<i>£</i> 517	<i>Cwts.</i> 1,632	<i>£</i> 4,015
	1829	235	550	979	2,343
	1830	—	—	412	1,097
	1831	87	205	1,905	4,731
	1832	23	52	3,182	7,756
	1833	60	95	2,028	3,423
	1834	—	—	2,733	1,245
	1835	78	128	3,003	4,488
	1836	609	895	4,117	7,239
	1837	—	—	2,276	4,151
	1838	—	—	2,190	4,432
COTTON MANUFACTURES, viz — SALVOES, MUSLINS, FUSTIANS, &c.	1828	<i>Yards.</i> 216,822	<i>£</i> 8,672	<i>Yards.</i> 1,242,285	<i>£</i> 13,548
	1829	141,406	6,274	476,065	19,067
	1830	90,878	2,558	1,187,610	39,352
	1831	232,232	7,099	1,905,128	61,567
	1832	590,735	17,840	1,744,606	58,836
	1833	811,591	23,683	1,828,859	53,428
	1834	813,775	22,835	3,724,420	101,701
	1835	758,357	29,606	2,317,109	72,369
	1836	2,649,756	82,898	2,717,852	81,751
	1837	1,529,966	47,558	2,610,673	81,450
	1838	2,104,636	63,880	5,689,982	167,269

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia */ continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
HOSIERY, LACE, and SMALL WARES	1828	-	£ 675	-	£ 8,190
	1829	-	638	-	3,498
	1830	-	153	-	6,325
	1831	-	312	-	8,380
	1832	-	210	-	7,905
	1833	-	641	-	7,655
	1834	-	999	-	11,584
	1835	-	644	-	11,104
	1836	-	1,700	-	14,115
	1837	-	542	-	15,809
	1838	-	1,098	-	27,218
COTTON TWIST and YARN	1828	-	£ -	-	£ -
	1829	-	-	-	-
	1830	-	-	-	-
	1831	-	-	-	-
	1832	220	10	-	-
	1833	-	-	-	-
	1834	7,000	330	-	-
	1835	-	-	-	-
	1836	-	-	-	-
	1837	-	-	-	-
	1838	-	-	-	-
EARTHENWARE of all Sorts	1828	-	£ 995	-	£ 9,779
	1829	-	1,068	-	5,885
	1830	-	275	-	1,949
	1831	-	800	-	1,288
	1832	-	2,362	-	8,334
	1833	-	1,618	-	10,349
	1834	-	1,209	-	12,110
	1835	-	926	-	9,057
	1836	-	1,295	-	1,963
	1837	-	876	-	6,689
	1838	-	2,082	-	13,621
FISH, HERRINGS	1828	-	£ -	-	£ -
	1829	-	151	-	185
	1830	-	-	-	-
	1831	-	20	-	217
	1832	-	5	-	303
	1833	-	15	-	508
	1834	-	24	-	591
	1835	-	21	-	881
	1836	-	11	-	1,897
	1837	-	2	-	1,932
	1838	-	49	-	1,141
GLASS, entered by Weight	1828	-	£ 1,511	-	£ 23,016
	1829	-	1,550	-	20,819
	1830	-	1,066	-	12,730
	1831	-	1,802	-	15,043
	1832	-	4,371	-	10,990
	1833	-	3,408	-	23,163
	1834	-	2,837	-	35,769
	1835	-	1,047	-	46,212
	1836	-	1,964	-	35,208
	1837	-	1,224	-	31,876
	1838	-	2,703	-	38,084

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia — *continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements	
		Quantity	Value.	Quantity.	Value
GLASS, at Value	1828	- - -	£ 38	- - -	£ 296
	1829	- - -	- - -	- - -	236
	1830	- - -	- - -	- - -	297
	1831	- - -	14	- - -	344
	1832	- - -	39	- - -	1,118
	1833	- - -	69	- - -	1,007
	1834	- - -	52	- - -	2,012
	1835	- - -	75	- - -	2,172
	1836	- - -	60	- - -	1,902
	1837	- - -	13	- - -	3,208
	1838	- - -	50	- - -	2,881
HARDWARES and CUT- LERY	1828	Cwts 223	£ 1,521	Cwts 4,438	£ 22,477
	1829	617	3,813	3,885	18,179
	1830	281	1,756	1,898	10,697
	1831	186	1,211	2,855	15,065
	1832	119	2,195	4,698	23,631
	1833	349	1,921	5,373	21,050
	1834	312	1,500	6,008	23,741
	1835	513	1,429	6,675	28,380
	1836	638	2,080	5,616	29,601
	1837	300	1,889	6,110	30,994
	1838	459	2,581	9,761	11,722
HATS, BEAVER and FELT	1828	Doz 79	£ 465	Doz. 2,320	£ 9,637
	1829	21	186	1,183	3,773
	1830	41	414	3,528	10,785
	1831	4	24	3,813	13,133
	1832	62	462	2,277	7,715
	1833	113	658	1,135	5,214
	1834	82	364	1,658	9,080
	1835	50	336	2,381	13,443
	1836	115	534	3,231	17,741
	1837	21	94	2,500	13,871
	1838	81	406	2,616	13,484
IRON and STEEL, WROUGHT and UN- WROUGHT	1828	Tons. 280	£ 3,544	Tons. 1,923	£ 29,536
	1829	520	9,224	1,618	25,038
	1830	76	811	1,059	15,770
	1831	191	1,504	2,128	21,177
	1832	558	4,630	2,783	33,108
	1833	257	2,751	3,322	40,150
	1834	535	2,199	3,175	38,494
	1835	599	5,828	3,815	42,791
	1836	625	8,287	3,006	42,105
	1837	316	4,264	3,593	50,131
	1838	236	2,539	5,077	71,350
LEAD and SHOT	1828	Tons 12	£ 250	Tons. 38	£ 739
	1829	1	14	42	760
	1830	3	47	143	2,096
	1831	8	125	227	3,203
	1832	11	170	207	2,747
	1833	12	160	269	3,642
	1834	5	77	169	2,395
	1835	7	132	181	3,197
	1836	13	316	155	3,970
	1837	26	629	337	6,931
	1838	11	258	428	8,609

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia *continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
LEATHER, WROUGHT and UNWROUGHT	1828	<i>lbs.</i> 1,009	£ 278	<i>lbs.</i> 26,328	£ 8,800
	1829	97	68	27,082	5,679
	1830	941	140	18,335	4,688
	1831	60	60	26,230	7,101
	1832	-	-	37,701	9,816
	1833	428	85	36,687	9,322
	1834	732	94	45,362	9,433
	1835	53	12	58,180	10,592
	1836	992	274	63,791	12,645
	1837	55	12	97,484	21,403
	1838	1,119	180	127,251	23,242
SADDLERY and HARNESS	1828	-	£ 1,067	-	£ 3,934
	1829	-	628	-	4,379
	1830	-	99	-	3,318
	1831	-	645	-	3,966
	1832	-	422	-	4,328
	1833	-	508	-	4,685
	1834	-	543	-	7,891
	1835	-	312	-	6,682
	1836	-	434	-	8,707
	1837	-	704	-	13,857
	1838	-	754	-	14,992
LINEN MANUFACTURES, entered by the Yard	1828	<i>Yards.</i> 14,620	£ 658	<i>Yards.</i> 531,425	£ 23,317
	1829	12,137	518	197,397	9,075
	1830	1,914	78	247,532	10,268
	1831	3,811	168	358,812	15,250
	1832	1,334	74	435,220	17,058
	1833	15,313	656	776,551	25,605
	1834	13,447	573	1,026,516	35,525
	1835	1,406	66	871,448	34,485
	1836	23,740	1,255	834,161	34,363
	1837	16,384	673	1,023,839	43,098
	1838	6,954	279	1,752,410	82,378
LINEN MANUFACTURES, viz.— THREAD, TAPPS, and SMALL WARPS	1828	-	£ 136	-	£ 22
	1829	-	-	-	436
	1830	-	-	-	369
	1831	-	-	-	416
	1832	-	-	-	893
	1833	-	-	-	1,270
	1834	-	40	-	1,084
	1835	-	-	-	1,536
	1836	-	-	-	626
	1837	-	-	-	616
	1838	-	-	-	-
LINEN YARN	1828	-	-	<i>Yards.</i> 25	£ 10
	1829	-	-	-	-
	1830	-	-	-	-
	1831	-	-	-	-
	1832	-	-	-	-
	1833	-	-	112	80
	1834	-	-	-	-
	1835	-	-	-	-
	1836	-	-	-	-
	1837	-	-	-	-
	1838	-	-	25	2

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia — *continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
MACHINERY and MILL WORK	1828	- - -	£ 508	- - -	£ 1,532
	1829	- - -	1,067	- - -	1,527
	1830	- - -	150	- - -	1,630
	1831	- - -	-	- - -	4,217
	1832	- - -	590	- - -	1,101
	1833	- - -	467	- - -	5,072
	1834	- - -	82	- - -	3,637
	1835	- - -	2,879	- - -	7,203
	1836	- - -	221	- - -	5,249
	1837	- - -	1,606	- - -	8,923
	1838	- - -	1,338	- - -	5,091
PAINTERS COLOURS	1828	- - -	£ 399	- - -	£ 7,031
	1829	- - -	291	- - -	3,921
	1830	- - -	253	- - -	1,376
	1831	- - -	326	- - -	1,622
	1832	- - -	1,035	- - -	2,717
	1833	- - -	254	- - -	4,960
	1834	- - -	225	- - -	6,563
	1835	- - -	262	- - -	6,905
	1836	- - -	783	- - -	7,197
	1837	- - -	180	- - -	5,153
	1838	- - -	417	- - -	9,198
PLATE, PLATED WARE, JEWELLERY, and WATCHES	1828	- - -	£ 438	- - -	£ 4,595
	1829	- - -	1,304	- - -	2,292
	1830	- - -	130	- - -	2,871
	1831	- - -	438	- - -	3,751
	1832	- - -	593	- - -	3,155
	1833	- - -	507	- - -	6,933
	1834	- - -	793	- - -	5,577
	1835	- - -	755	- - -	8,766
	1836	- - -	1,188	- - -	15,591
	1837	- - -	889	- - -	20,331
	1838	- - -	897	- - -	23,411
SALT	1828	Bushels.	£	Bushels.	£
	1829	7	1	85,511	2,747
	1830	- - -	- - -	37,485	1,205
	1831	- - -	- - -	11,606	547
	1832	- - -	- - -	23,877	894
	1833	60	3	43,752	1,156
	1834	2,300	100	154,119	4,948
	1835	- - -	- - -	113,986	4,705
	1836	- - -	- - -	89,655	2,854
	1837	- - -	- - -	53,299	1,878
	1838	- - -	- - -	41,908	1,809
SILK MANUFACTURES	1828	- - -	£ 160	- - -	£ 8,403
	1829	- - -	- - -	- - -	5,746
	1830	- - -	80	- - -	8,577
	1831	- - -	- - -	- - -	17,075
	1832	- - -	- - -	- - -	12,999
	1833	- - -	554	- - -	22,860
	1834	- - -	985	- - -	31,035
	1835	- - -	305	- - -	27,935
	1836	- - -	946	- - -	27,326
	1837	- - -	748	- - -	42,097
	1838	- - -	965	- - -	53,459

## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in Asia—continued.

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value	Quantity	Value
SOAP and CANDLES	1828	<i>lbs.</i> 2,157	£ 92	<i>lbs.</i> 188,400	£ 5,140
	1829	1,225	48	81,337	2,823
	1830	794	28	93,557	2,717
	1831	128	7	120,752	3,378
	1832	1,680	72	592,879	13,523
	1833	473	21	604,238	13,697
	1834	1,011	48	600,649	11,080
	1835	-	-	516,182	8,738
	1836	5,435	217	1,355,838	22,952
	1837	5,944	228	761,770	11,803
	1838	4,621	218	1,252,729	22,694
STATIONERY of all Sorts	1828	-	£ 1,167	-	£ 10,706
	1829	-	3,246	-	8,272
	1830	-	873	-	5,670
	1831	-	1,204	-	7,149
	1832	-	2,552	-	10,211
	1833	-	1,875	-	15,752
	1834	-	1,184	-	21,514
	1835	-	2,635	-	13,765
	1836	-	4,717	-	20,185
	1837	-	5,476	-	17,536
	1838	-	5,565	-	19,066
SUGAR, REFINED	1828	<i>Cwts.</i> 15	£ 30	<i>Cwts.</i> 1,060	£ 2,995
	1829	14	36	806	2,039
	1830	5	15	466	1,113
	1831	5	15	812	2,162
	1832	11	31	1,461	3,869
	1833	20	52	2,021	5,012
	1834	42	114	2,960	7,590
	1835	30	88	4,568	11,556
	1836	37	113	1,341	3,971
	1837	15	30	2,650	5,286
	1838	5	25	9,025	21,719
TIN, UNWROUGHT	1828	-	-	<i>Cwts.</i> 39	£ 118
	1829	-	-	23	87
	1830	-	-	$\frac{1}{2}$	2
	1831	-	-	1	3
	1832	-	-	22	75
	1833	-	-	16	58
	1834	-	-	22	63
	1835	-	-	26	112
	1836	-	-	19	114
	1837	-	-	34	141
	1838	-	-	29	126
TIN and PEWTER WARES and TIN PLATES	1828	-	£ 110	-	£ 3,529
	1829	-	100	-	954
	1830	-	-	-	280
	1831	-	81	-	883
	1832	-	194	-	1,198
	1833	-	60	-	2,130
	1834	-	98	-	1,607
	1835	-	69	-	1,827
	1836	-	180	-	3,875
	1837	-	63	-	2,119
	1838	-	327	-	1,381



## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in Asia—continued.

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
WOOL, SHEEP'S and LAMB'S	1828	- - -	- - -	lbs. 147	£ 13
	1829	- - -	- - -	-	-
	1830	- - -	- - -	224	10
	1831	- - -	- - -	-	-
	1832	- - -	- - -	-	-
	1833	- - -	- - -	-	-
	1834	- - -	- - -	-	-
	1835	- - -	- - -	1,110	60
	1836	- - -	- - -	28	2
	1837	- - -	- - -	-	-
	1838	- - -	- - -	10	2
WOOLLEN and WORSTED YARN	1828	- - -	- - -	lbs. 100	£ 18
	1829	- - -	- - -	60	12
	1830	- - -	- - -	504	67
	1831	- - -	- - -	112	15
	1832	- - -	- - -	-	-
	1833	- - -	- - -	-	-
	1834	- - -	- - -	-	-
	1835	- - -	- - -	126	26
	1836	- - -	- - -	40	6
	1837	- - -	- - -	-	-
	1838	- - -	- - -	252	38
WOOLLEN MANUFACTURES, entered by the Piece	1828	Pieces. 132	£ 713	Pieces. 3,870	£ 25,803
	1829	326	1,460	1,856	9,526
	1830	15	193	3,042	14,068
	1831	79	449	3,918	16,145
	1832	62	353	5,856	21,898
	1833	376	1,101	8,472	36,481
	1834	10	491	10,515	42,751
	1835	23	101	5,715	26,253
	1836	367	1,308	8,130	37,538
	1837	153	618	9,260	41,799
	1838	112	529	16,014	64,639
WOOLLEN MANUFACTURES, entered by the Yard	1828	Yards. 1,830	£ 164	Yards. 64,781	£ 5,589
	1829	3,488	360	58,422	4,857
	1830	702	62	118,355	8,811
	1831	1,892	160	93,774	8,404
	1832	3,513	246	130,903	10,691
	1833	2,066	122	209,667	13,889
	1834	3,276	239	239,609	18,104
	1835	4,232	316	177,056	15,650
	1836	7,376	520	247,843	21,802
	1837	2,190	160	270,205	23,801
	1838	225	18	379,183	27,161
HOSIERY and SMALL WARES	1828	- - -	£ 187	- - -	£ 1,234
	1829	- - -	10	- - -	1,373
	1830	- - -	84	- - -	2,709
	1831	- - -	20	- - -	1,711
	1832	- - -	85	- - -	3,041
	1833	- - -	- - -	- - -	3,812
	1834	- - -	60	- - -	5,408
	1835	- - -	70	- - -	4,090
	1836	- - -	200	- - -	5,664
	1837	- - -	150	- - -	7,057
	1838	- - -	45	- - -	12,320

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in Asia—*continued.*

ARTICLES.	Years.	To Ceylon.		To Australian Settlements.	
		Quantity.	Value.	Quantity.	Value.
ALL OTHER ARTICLES	1828	- - -	£ 5,235	- - -	£ 52,274
	1829	- - -	3,491	- - -	43,817
	1830	- - -	2,360	- - -	36,061
	1831	- - -	2,505	- - -	38,969
	1832	- - -	3,916	- - -	55,626
	1833	- - -	4,736	- - -	68,389
	1834	- - -	5,418	- - -	77,107
	1835	- - -	3,511	- - -	83,835
	1836	- - -	5,913	- - -	103,592
	1837	- - -	6,513	- - -	116,164
	1838	- - -	6,093	- - -	179,621

## EXPORTS of BRITISH and IRISH PRODUCE and MANUFACTURES from the UNITED KINGDOM to the BRITISH COLONIES in AMERICA.

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
APPAREL, SLOPS, and HABERDASHERY	1828	- - -	£ 265,966	- - -	£ 166,062
	1829	- - -	251,162	- - -	151,593
	1830	- - -	206,387	- - -	157,632
	1831	- - -	388,313	- - -	168,752
	1832	- - -	180,133	- - -	161,888
	1833	- - -	195,737	- - -	152,906
	1834	- - -	202,251	- - -	138,137
	1835	- - -	233,756	- - -	176,884
	1836	- - -	330,192	- - -	221,374
	1837	- - -	269,159	- - -	175,703
	1838	- - -	256,086	- - -	156,355
ARMS and AMMUNITION	1828	- - -	£ 13,134	- - -	£ 13,704
	1829	- - -	12,082	- - -	11,617
	1830	- - -	11,435	- - -	15,318
	1831	- - -	12,296	- - -	16,941
	1832	- - -	11,320	- - -	15,289
	1833	- - -	8,947	- - -	10,860
	1834	- - -	17,621	- - -	8,130
	1835	- - -	13,306	- - -	8,704
	1836	- - -	11,642	- - -	9,557
	1837	- - -	14,119	- - -	12,186
	1838	- - -	13,576	- - -	10,853
BACON and HAMS	1828	Cwts. 5,102	£ 16,910	Cwts. 302	£ 836
	1829	7,252	23,807	319	818
	1830	7,354	21,721	504	1,251
	1831	4,699	13,975	145	428
	1832	3,833	11,675	164	418
	1833	5,436	17,006	450	841
	1834	6,099	15,828	896	1,481
	1835	5,936	15,421	763	1,439
	1836	8,117	26,241	894	2,036
	1837	7,904	24,697	348	810
	1838	10,420	33,435	1,145	2,438

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America — *continued*.

ARTICLES.	Years	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity	Value
BEEF and PORK		<i>Barrels.</i>	<i>£</i>	<i>Barrels.</i>	<i>£</i>
	1828	23,726	81,545	3,199	10,584
	1829	37,374	113,831	5,097	15,854
	1830	35,869	91,013	10,976	29,012
	1831	24,472	70,175	8,531	24,092
	1832	16,996	55,790	1,699	5,430
	1833	30,902	88,395	4,498	13,195
	1834	36,018	89,189	8,983	20,985
	1835	32,115	79,028	11,867	27,073
	1836	30,386	102,994	4,210	13,277
	1837	33,648	111,763	5,513	17,006
	1838	27,526	97,817	2,181	6,460
BEER and ALE		<i>Tuns.</i>	<i>£</i>	<i>Tuns.</i>	<i>£</i>
	1828	2,443	52,761	439	7,505
	1829	2,634	55,565	439	8,289
	1830	2,575	52,799	397	7,291
	1831	2,356	39,991	272	4,904
	1832	2,132	36,791	427	7,178
	1833	2,373	40,995	423	7,022
	1834	2,352	41,470	336	5,704
	1835	2,843	48,518	296	5,097
	1836	3,650	63,311	465	8,165
	1837	3,571	60,357	495	7,884
	1838	4,480	71,739	646	8,975
BOOKS, PRINTED		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	560	12,861	529	9,557
	1829	509	11,893	438	9,391
	1830	431	10,404	500	10,282
	1831	412	9,938	446	9,807
	1832	312	6,674	551	10,153
	1833	332	8,052	717	12,557
	1834	473	10,187	485	8,939
	1835	505	13,805	591	9,943
	1836	665	13,890	665	11,990
	1837	729	14,887	634	11,418
	1838	779	14,809	537	9,357
BRASS and COPPER MANUFACTURES		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	11,448	65,691	2,176	11,130
	1829	11,287	67,220	1,450	7,350
	1830	11,059	61,538	1,809	8,727
	1831	6,980	37,237	1,758	8,722
	1832	4,421	22,993	2,630	12,330
	1833	3,697	20,081	4,246	21,079
	1834	3,860	21,588	2,956	15,319
	1835	6,080	32,393	2,571	12,792
	1836	7,064	45,896	3,403	17,647
	1837	6,940	39,899	3,723	19,396
	1838	6,518	36,628	5,501	29,672
BUTTER and CHEESE		<i>Cwts.</i>	<i>£</i>	<i>Cwts.</i>	<i>£</i>
	1828	24,729	92,494	6,231	19,702
	1829	24,484	79,488	8,079	25,149
	1830	18,799	68,884	3,998	13,265
	1831	17,989	71,727	2,572	9,330
	1832	21,001	80,661	3,178	10,404
	1833	18,626	63,351	5,056	15,472
	1834	21,042	69,212	4,580	11,661
	1835	20,520	68,636	4,235	12,026
	1836	26,638	104,206	1,475	4,826
	1837	25,404	106,436	1,082	3,733
	1838	26,519	108,114	1,021	3,270

## Section A.—Exports of British and Irish Produce, &amp;c. to the British Colonies in America—continued.

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
COALS, CULM, and CINDERS	1828	Tons. 43,131	£ 33,303	Tons. 28,685	£ 13,471
	1829	43,180	32,523	26,977	12,708
	1830	45,896	33,266	32,497	14,980
	1831	48,536	31,763	31,134	15,529
	1832	43,980	28,714	47,506	21,099
	1833	46,142	26,808	55,313	24,880
	1834	43,617	27,918	55,201	22,963
	1835	61,054	36,872	38,565	16,359
	1836	61,972	43,530	41,302	20,178
	1837	69,080	51,508	49,754	25,469
	1838	65,138	48,767	50,108	22,951
CORDAGE	1828	Cwts. 10,417	£ 23,532	Cwts. 24,421	£ 55,377
	1829	10,291	23,557	23,121	56,024
	1830	8,616	20,147	16,680	39,032
	1831	9,263	20,928	20,188	45,116
	1832	8,218	17,310	26,817	54,931
	1833	7,912	14,101	27,918	47,905
	1834	8,145	14,390	32,542	50,033
	1835	9,863	16,566	28,430	41,969
	1836	11,002	18,768	29,298	47,009
	1837	9,360	17,819	29,009	50,039
	1838	9,025	17,538	33,672	58,513
COTTON MANUFACTURES, viz.— CALICOES, MUSLINS, FRUITAINS, &c.	1828	Yards. 21,096,050	£ 679,291	Yards 9,202,255	£ 304,328
	1829	33,319,295	997,108	8,671,237	261,546
	1830	18,955,323	608,099	11,134,118	319,256
	1831	21,975,159	606,923	15,618,106	113,737
	1832	25,631,940	628,920	16,166,875	411,230
	1833	27,507,950	661,310	14,210,060	339,143
	1834	30,216,315	728,756	10,225,392	263,291
	1835	41,548,993	993,639	16,871,933	450,247
	1836	39,736,340	1,002,372	23,483,822	617,081
	1837	37,693,944	883,029	14,270,749	383,393
	1838	43,196,642	913,228	14,935,429	371,526
HOSIERY, LACE, and SMALL WARES	1828	- - -	£ 41,038	- - -	£ 18,679
	1829	- - -	52,872	- - -	16,191
	1830	- - -	37,669	- - -	26,311
	1831	- - -	31,568	- - -	25,536
	1832	- - -	30,040	- - -	30,606
	1833	- - -	43,166	- - -	29,314
	1834	- - -	40,584	- - -	20,357
	1835	- - -	42,022	- - -	31,899
	1836	- - -	55,036	- - -	48,358
	1837	- - -	43,812	- - -	39,068
	1838	- - -	46,446	- - -	31,546
COTTON TWIST and YARN	1828	lbs. 5,327	£ 521	lbs. 66,520	£ 3,518
	1829	1,230	195	84,760	4,477
	1830	6,909	658	213,394	8,803
	1831	14,416	835	307,997	10,376
	1832	4,973	485	260,699	8,633
	1833	8,610	590	216,806	9,915
	1834	5,584	455	194,692	6,458
	1835	22,754	2,200	204,160	11,314
	1836	34,380	3,372	405,155	22,706
	1837	55,549	4,487	260,732	14,307
	1838	56,532	3,609	362,620	14,824

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America — *continued.*

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
EARTHENWARE of all Sorts	1828	<i>Pieces.</i> 2,055,119	<i>£</i> 27,069	<i>Pieces.</i> 1,480,913	<i>£</i> 22,006
	1829	2,082,235	27,261	2,085,075	30,259
	1830	1,706,407	22,355	2,299,720	33,177
	1831	1,331,799	16,911	2,253,851	29,359
	1832	1,319,766	16,632	2,347,366	27,910
	1833	2,190,663	24,845	2,262,943	27,445
	1834	2,180,017	23,017	1,638,555	21,278
	1835	2,349,313	26,890	1,944,067	22,275
	1836	2,974,577	38,853	2,982,257	36,132
	1837	3,246,858	40,195	3,463,988	37,063
	1838	2,247,948	27,727	2,446,631	25,773
FISH, HERRINGS	1828	<i>Barrels.</i> 74,038	<i>£</i> 85,991	<i>Barrels.</i> 103	<i>£</i> 126
	1829	64,558	94,165	107	156
	1830	67,563	85,408	305	350
	1831	59,664	66,526	62	66
	1832	55,638	71,987	89	103
	1833	61,243	71,010	238	268
	1834	51,650	61,150	74	78
	1835	52,123	57,964	50	61
	1836	42,768	44,081	467	534
	1837	33,425	42,593	127	143
	1838	32,892	37,679	167	186
GLASS, entered by Weight	1828	<i>Cwts.</i> 29,820	<i>£</i> 61,585	<i>Cwts.</i> 13,336	<i>£</i> 60,796
	1829	28,362	60,970	19,494	76,160
	1830	25,557	45,122	17,326	60,234
	1831	23,544	41,014	17,883	81,819
	1832	18,108	31,130	19,804	79,552
	1833	21,962	39,595	20,676	88,229
	1834	25,791	52,412	19,408	90,441
	1835	30,616	61,159	21,527	101,370
	1836	40,094	67,063	22,876	102,584
	1837	37,469	61,155	30,539	93,153
	1838	44,641	60,100	17,207	32,967
GLASS, at Value	1828	- - -	<i>£</i> 1,541	- - -	<i>£</i> 455
	1829	- - -	1,561	- - -	500
	1830	- - -	1,560	- - -	583
	1831	- - -	1,148	- - -	1,380
	1832	- - -	1,117	- - -	1,276
	1833	- - -	1,181	- - -	521
	1834	- - -	1,173	- - -	326
	1835	- - -	1,937	- - -	1,510
	1836	- - -	2,487	- - -	897
	1837	- - -	2,286	- - -	305
	1838	- - -	2,530	- - -	573
HARDWARES and CUT- LERY	1828	<i>Cwts.</i> 14,033	<i>£</i> 71,794	<i>Cwts.</i> 15,412	<i>£</i> 71,488
	1829	17,788	90,101	20,945	82,773
	1830	15,734	78,363	23,923	110,185
	1831	13,535	62,063	29,482	127,318
	1832	13,484	59,410	31,101	117,725
	1833	18,324	71,425	31,871	112,271
	1834	18,701	76,313	22,702	84,058
	1835	22,681	93,662	24,054	84,259
	1836	24,285	115,017	24,881	130,586
	1837	25,350	117,762	19,120	102,582
	1838	20,568	85,169	16,497	76,794

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America — *continued.*

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
HATS, BEAVER AND FELT	1828	<i>Doz.</i> 40,672	<i>£</i> 64,404	<i>Doz.</i> 7,937	<i>£</i> 21,548
	1829	36,020	56,594	7,819	22,630
	1830	27,291	49,503	8,774	28,212
	1831	26,694	49,024	7,465	26,734
	1832	25,529	45,066	6,559	23,837
	1833	20,770	44,272	5,108	19,341
	1834	21,083	44,221	3,948	17,266
	1835	25,028	47,687	4,810	19,337
	1836	31,418	54,589	6,303	20,206
	1837	20,125	37,253	4,275	14,367
	1838	13,421	27,679	3,215	13,316
IRON and STEEL, WROUGHT and UN- WROUGHT.	1828	<i>Tons.</i> 7,110	<i>£</i> 164,501	<i>Tons.</i> 5,930	<i>£</i> 112,125
	1829	7,526	163,197	7,839	108,312
	1830	6,632	130,639	7,879	98,582
	1831	5,738	111,696	12,400	133,527
	1832	4,712	91,320	12,036	127,516
	1833	4,184	89,420	13,028	142,683
	1834	5,095	98,346	10,828	123,804
	1835	6,171	114,419	11,101	120,296
	1836	6,980	164,147	11,551	172,444
	1837	6,821	148,963	11,493	156,935
	1838	6,223	131,377	13,139	163,491
LEAD and SHOT	1828	<i>Tons.</i> 599	<i>£</i> 11,883	<i>Tons.</i> 389	<i>£</i> 6,819
	1829	587	10,026	444	8,691
	1830	483	7,688	517	8,649
	1831	426	6,005	320	5,541
	1832	413	6,006	383	5,905
	1833	348	5,435	375	5,516
	1834	390	6,887	257	4,974
	1835	455	8,063	331	5,889
	1836	553	14,107	389	9,979
	1837	629	13,454	408	10,708
	1838	545	11,970	355	8,341
LEATHER, WROUGHT and UNWROUGHT	1828	<i>lbs.</i> 371,320	<i>£</i> 99,169	<i>lbs.</i> 324,303	<i>£</i> 57,849
	1829	450,182	116,512	361,783	62,821
	1830	390,260	97,702	410,019	65,247
	1831	349,812	82,423	429,236	66,021
	1832	371,251	80,332	477,164	66,572
	1833	528,016	103,842	425,597	62,486
	1834	435,895	80,680	351,041	52,026
	1835	616,014	107,776	462,427	61,836
	1836	748,529	135,027	497,084	68,441
	1837	567,417	100,193	458,323	56,639
	1838	681,775	114,167	336,914	44,057
SADDLERY and HAR- NESS	1828	- - -	<i>£</i> 24,248	- - -	<i>£</i> 2,839
	1829	- - -	26,267	- - -	2,857
	1830	- - -	22,262	- - -	4,500
	1831	- - -	18,962	- - -	5,339
	1832	- - -	14,705	- - -	3,984
	1833	- - -	17,918	- - -	3,881
	1834	- - -	18,902	- - -	3,262
	1835	- - -	24,402	- - -	3,752
	1836	- - -	37,114	- - -	3,315
	1837	- - -	29,285	- - -	4,189
	1838	- - -	21,154	- - -	6,805

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America — *continued.*

ARTICLES.	Years	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity	Value	Quantity.	Value
LINEN MANUFACTURES, entered by the Yard		<i>Yards.</i>	<i>£</i>	<i>Yards.</i>	<i>£</i>
	1828	11,975,436	402,372	2,834,642	109,537
	1829	11,854,207	380,523	1,954,941	73,802
	1830	10,436,909	322,837	2,215,109	81,960
	1831	11,029,191	345,866	3,309,165	117,333
	1832	8,541,110	301,604	2,131,700	89,029
	1833	10,734,860	319,121	2,339,775	88,628
	1834	10,510,954	329,726	1,452,442	61,224
	1835	11,676,821	362,823	2,885,264	103,033
	1836	11,226,000	401,463	2,897,031	107,504
	1837	12,391,446	370,144	2,367,428	88,017
	1838	11,775,148	348,105	2,640,283	93,176
LINEN MANUFACTURES, viz. — Thread, Tapes, and Small Ware			<i>£</i>		<i>£</i>
	1828	- - -	10,363	- - -	9,409
	1829	- - -	4,781	- - -	7,325
	1830	- - -	2,786	- - -	4,999
	1831	- - -	4,577	- - -	5,076
	1832	- - -	2,861	- - -	8,670
	1833	- - -	4,281	- - -	8,001
	1834	- - -	5,269	- - -	8,358
	1835	- - -	7,311	- - -	10,606
	1836	- - -	3,378	- - -	13,264
	1837	- - -	4,199	- - -	8,159
	1838	- - -	1,365	- - -	11,356
LINEN YARN		<i>lbs.</i>	<i>£</i>	<i>lbs.</i>	<i>£</i>
	1828	- - -	- - -	336	25
	1829	- - -	- - -	- - -	- - -
	1830	- - -	- - -	96	6
	1831	1,800	135	960	10
	1832	1,280	93	1,352	70
	1833	2,706	176	1,248	55
	1834	- - -	- - -	- - -	- - -
	1835	100	10	1,528	55
	1836	2,011	205	- - -	- - -
	1837	2,200	170	5,695	338
	1838	- - -	- - -	40,756	1,838
MACHINERY and MILL WORK			<i>£</i>		<i>£</i>
	1828	- - -	42,293	- - -	2,288
	1829	- - -	75,613	- - -	3,217
	1830	- - -	50,744	- - -	3,839
	1831	- - -	15,035	- - -	4,290
	1832	- - -	9,661	- - -	1,002
	1833	- - -	10,214	- - -	1,833
	1834	- - -	18,738	- - -	1,716
	1835	- - -	31,785	- - -	4,181
	1836	- - -	40,177	- - -	3,751
	1837	- - -	57,892	- - -	11,167
	1838	- - -	42,858	- - -	4,936
PAINTERS COLOURS			<i>£</i>		<i>£</i>
	1828	- - -	21,090	- - -	11,501
	1829	- - -	30,042	- - -	15,307
	1830	- - -	18,464	- - -	14,843
	1831	- - -	18,004	- - -	12,987
	1832	- - -	15,112	- - -	18,225
	1833	- - -	17,294	- - -	20,086
	1834	- - -	16,277	- - -	14,594
	1835	- - -	20,755	- - -	16,578
	1836	- - -	34,127	- - -	28,984
	1837	- - -	25,153	- - -	21,164
	1838	- - -	23,971	- - -	17,968

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America—*continued.*

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
PLATE, PLATEL WARE, JEWELLERY, and WATCHES	1828	- - -	£ 30,516	- - -	£ 4,514
	1829	- - -	29,500	- - -	6,311
	1830	- - -	33,059	- - -	6,363
	1831	- - -	21,122	- - -	7,694
	1832	- - -	12,842	- - -	8,168
	1833	- - -	14,912	- - -	7,435
	1834	- - -	14,951	- - -	7,470
	1835	- - -	21,421	- - -	7,288
	1836	- - -	41,662	- - -	9,565
	1837	- - -	40,416	- - -	10,635
	1838	- - -	35,265	- - -	12,173
SALT	1828	<i>Bushels</i> 51,011	£ 2,936	<i>Bushels</i> 1,301,200	£ 22,023
	1829	53,977	2,986	1,472,290	23,754
	1830	66,037	3,269	1,331,561	21,941
	1831	58,747	2,513	1,559,684	25,422
	1832	83,294	3,287	1,655,137	21,491
	1833	94,923	3,032	1,647,171	21,976
	1834	88,733	2,925	1,970,236	25,676
	1835	60,020	2,441	1,514,604	24,244
	1836	58,735	3,004	1,293,560	21,793
	1837	115,767	3,847	1,398,166	25,506
	1838	79,522	3,590	1,191,612	21,149
SILK MANUFACTURES	1828	- - -	£ 10,106	- - -	£ 14,860
	1829	- - -	10,383	- - -	16,686
	1830	- - -	28,729	- - -	71,613
	1831	- - -	27,508	- - -	93,013
	1832	- - -	22,896	- - -	90,665
	1833	- - -	33,012	- - -	94,504
	1834	- - -	33,424	- - -	69,063
	1835	- - -	31,242	- - -	85,179
	1836	- - -	32,884	- - -	90,106
	1837	- - -	36,916	- - -	76,598
	1838	- - -	36,548	- - -	71,561
SOAP and CANDLES	1828	<i>lbs.</i> 5,560,487	£ 137,834	<i>lbs.</i> 1,506,012	£ 38,375
	1829	4,604,760	117,768	1,297,314	30,163
	1830	4,737,091	114,305	1,157,667	27,693
	1831	4,389,968	110,941	1,267,683	32,139
	1832	5,286,810	123,666	2,108,530	50,622
	1833	5,571,671	122,358	2,138,622	54,855
	1834	4,821,647	96,100	1,983,869	35,653
	1835	6,146,890	118,928	2,280,708	39,227
	1836	5,871,433	122,643	2,173,063	41,985
	1837	5,134,900	104,168	2,108,091	39,931
	1838	7,279,715	140,562	3,476,288	58,773
STATIONERY of all Sorts	1828	- - -	£ 27,501	- - -	£ 27,594
	1829	- - -	28,327	- - -	26,319
	1830	- - -	25,566	- - -	34,296
	1831	- - -	24,208	- - -	35,285
	1832	- - -	21,955	- - -	33,623
	1833	- - -	23,835	- - -	40,850
	1834	- - -	28,387	- - -	32,051
	1835	- - -	34,398	- - -	31,726
	1836	- - -	37,851	- - -	46,340
	1837	- - -	27,550	- - -	27,463
	1838	- - -	27,228	- - -	27,434



Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America — *continued.*

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
SUGAR, REFINED	1828	<i>Cwts.</i> 2,939	<i>£</i> 7,879	<i>Cwts.</i> 8,677	<i>£</i> 22,254
	1829	3,533	8,654	9,004	21,159
	1830	4,097	10,209	10,678	25,755
	1831	3,854	9,964	16,513	34,877
	1832	3,009	7,264	14,022	28,822
	1833	4,228	9,722	22,704	46,637
	1834	4,048	9,453	17,611	38,089
	1835	4,556	12,091	18,518	38,601
	1836	7,644	20,208	26,643	62,312
	1837	6,359	16,061	13,603	25,865
	1838	8,511	19,114	24,507	47,722
TIN, UNWROUGHT	1828	<i>Cwts.</i> 298	<i>£</i> 1,332	<i>Cwts.</i> 22	<i>£</i> 82
	1829	330	1,690	27	108
	1830	300	1,129	62	215
	1831	182	823	39	147
	1832	123	441	119	279
	1833	114	429	149	479
	1834	124	485	70	194
	1835	186	761	19	69
	1836	290	1,699	36	171
	1837	160	738	67	273
	1838	209	954	90	365
TIN and PEWTER WARES and TIN PLATES	1828	-	<i>£</i> 12,871	-	<i>£</i> 7,810
	1829	-	13,947	-	13,168
	1830	-	9,222	-	10,055
	1831	-	7,964	-	12,570
	1832	-	3,970	-	10,413
	1833	-	8,048	-	18,081
	1834	-	6,059	-	9,724
	1835	-	9,345	-	16,112
	1836	-	13,343	-	16,522
	1837	-	15,684	-	16,429
	1838	-	13,237	-	11,292
WOOL, SHEEP'S and LAMB'S	1828	<i>lbs.</i> 248	<i>£</i> 3	<i>lbs.</i> 400	<i>£</i> 21
	1829	100	3	7,017	222
	1830	796	46	3,882	112
	1831	146	2	11,337	611
	1832	-	-	784	37
	1833	-	-	884	50
	1834	112	6	144	9
	1835	1,176	19	144	10
	1836	-	-	3,689	195
	1837	280	18	488	63
	1838	-	-	128	11
WOOLLEN and WOR- STED YARN	1828	<i>lbs.</i> 36	<i>£</i> 6	<i>lbs.</i> 10,886	<i>£</i> 1,539
	1829	205	34	6,387	774
	1830	274	14	4,627	424
	1831	-	-	5,553	717
	1832	18	6	10,808	1,245
	1833	194	4	11,308	1,388
	1834	-	-	4,618	688
	1835	560	80	11,043	1,408
	1836	30	5	17,950	2,247
	1837	-	-	9,730	1,186
	1838	-	-	10,991	1,320

Section A.—Exports of British and Irish Produce, &c. to the British Colonies in America—*continued.*

ARTICLES.	Years.	To British West Indies (including Honduras).		To British Colonies in North America.	
		Quantity.	Value.	Quantity.	Value.
WOOLLEN MANUFACTURES, entered by the Piece		<i>Pieces.</i>	<i>£</i>	<i>Pieces.</i>	<i>£</i>
	1828	30,801	100,830	63,559	221,533
	1829	32,364	96,598	52,785	179,258
	1830	29,569	79,493	74,771	244,372
	1831	23,072	62,009	89,203	271,484
	1832	27,319	70,882	100,697	282,985
	1833	28,558	81,397	100,935	280,532
	1834	26,500	77,582	65,730	193,081
	1835	32,676	87,976	97,761	313,412
	1836	37,597	106,309	104,273	393,251
	1837	32,836	95,160	86,420	297,985
	1838	24,115	68,863	88,978	264,103
WOOLLEN MANUFACTURES, entered by the Yard		<i>Yards.</i>	<i>£</i>	<i>Yards.</i>	<i>£</i>
	1828	296,928	20,193	1,123,276	71,703
	1829	260,410	17,227	824,953	55,779
	1830	221,881	14,970	1,052,411	67,523
	1831	149,952	10,439	900,124	58,226
	1832	227,030	16,189	851,188	56,623
	1833	167,938	12,101	972,556	65,437
	1834	227,983	15,321	689,587	50,578
	1835	243,118	16,842	1,083,269	74,674
	1836	299,939	20,914	1,244,563	91,045
	1837	269,157	19,541	874,768	64,544
	1838	263,330	15,717	829,680	62,179
HOSIERY and SMALL WARES			<i>£</i>		<i>£</i>
	1828	- - -	5,059	- - -	15,995
	1829	- - -	5,933	- - -	14,702
	1830	- - -	5,111	- - -	19,171
	1831	- - -	3,521	- - -	19,281
	1832	- - -	5,832	- - -	22,828
	1833	- - -	8,603	- - -	30,909
	1834	- - -	9,405	- - -	24,696
	1835	- - -	9,390	- - -	30,519
	1836	- - -	12,794	- - -	41,178
	1837	- - -	11,001	- - -	29,550
	1838	- - -	10,832	- - -	33,350
ALL OTHER ARTICLES			<i>£</i>		<i>£</i>
	1828	- - -	154,685	- - -	125,177
	1829	- - -	415,319	- - -	117,473
	1830	- - -	353,443	- - -	131,038
	1831	- - -	325,879	- - -	127,761
	1832	- - -	286,037	- - -	146,956
	1833	- - -	269,238	- - -	160,284
	1834	- - -	273,333	- - -	127,234
	1835	- - -	279,795	- - -	131,935
	1836	- - -	396,819	- - -	172,756
	1837	- - -	389,676	- - -	158,766
	1838	- - -	387,868	- - -	149,028

Inspector General's Office,  
Custom House, London,  
14th April 1840

WILLIAM IRVING,  
Inspector General of Imports and Exports.

SECTION B.

AN ACCOUNT of the IMPORTS into the UNITED KINGDOM from the BRITISH COLONIES in AFRICA, ASIA, and AMERICA respectively, in each Year, from 1828 to 1838, inclusive; specifying the Quantities of all Articles of a similar Description to those usually imported from the Territories under the Government of the East India Company.

Years.	Official Value of the Imports into the United Kingdom from the British Colonies in						
	AFRICA			ASIA.		AMERICA.	
	Sierra Leone and River Gambia.	Cape of Good Hope	Mauritius.	Ceylon.	Australian Settlements.	British West Indies (including Honduras).	British Provinces in North America.
	£	£	£	£	£	£	£
1828	47,285	191,259	516,107	181,483	79,503	9,496,950	1,052,961
1829	58,108	238,133	451,998	202,668	125,720	9,087,924	1,149,140
1830	50,076	171,572	675,345	180,491	117,559	8,599,091	1,265,850
1831	53,988	183,482	724,285	148,621	191,841	8,447,761	1,532,583
1832	66,415	143,353	725,143	232,852	201,932	8,138,669	1,399,443
1833	45,568	233,428	721,800	212,339	236,527	8,008,248	1,102,542
1834	84,405	218,760	782,111	289,917	247,459	8,411,115	1,167,823
1835	75,816	293,066	790,244	273,639	304,654	7,541,010	1,280,361
1836	65,968	225,311	687,101	509,286	327,436	8,072,048	1,162,991
1837	89,504	232,407	764,693	770,165	371,966	7,255,162	1,337,827
1838	77,642	184,463	843,535	501,628	459,147	7,680,273	1,266,262

For a Specification of Articles see the following Pages.

Inspector General's Office,  
Custom House, London.

WILLIAM IRVING,  
Inspector General of Imports and Exports.

Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &c.—*continued.*

ARTICLES.	YEARS	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							Rates or Dut chargeable on Importation from British Colonies	
		AFRICA.			ASIA.		AMERICA.			
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.		
ORAN	1828 to 1831 -	-	Cwts.	-	-	-	-	-	Refined, 16s per Cwt.	1/8s
	1832 -	-	-	-	-	-	-	-	10s per Cwt.	1s 6d
	1833 -	-	1½	-	-	-	-	-		
	1834 to 1838 -	-	-	-	-	-	-	-		
ANISES viz BADIAN (not ground)	1828 -	-	Number, 15,254	Number, 264,321	Number, -	Number, 10,211	Number, 57	-	17 per 1,000	-
	1829 -	-	-	165,528	-	-	-	-		
	1830 -	-	22,469	293,815	-	-	3	-		
	1831 -	-	877	-	-	25,860	50	-		
	1832 -	-	22,202	65,685	-	31,880	100	63,622	5s per 1,000	-
	1833 -	-	51,225	-	-	-	-	-		
	1834 -	-	19,368	4,403	58,510	-	-	-		
	1835 -	-	-	12,100	-	180	21	-		
	1836 -	-	-	-	-	89,598	-	-		
	1837 -	-	7,476	247,928	-	207,740	-	-		
1838 -	-	-	164,702	43	21,222	-	-			
CARDAMOMS	1828 -	-	lbs.	lbs.	lbs.	lbs.	-	-	3s per lb	-
	1829 -	-	-	-	1,844	-	-	-		
	1830 -	-	-	-	1,508	-	-	-		
	1831 -	-	-	-	5,813	-	-	-		
	1832 -	-	111	-	4,639	-	-	-	1s per lb	-
	1833 -	-	-	293	12,111	-	-	-		
	1834 -	-	-	-	13,758	-	-	-		
	1835 -	-	-	-	9,919	-	-	-		
	1836 -	-	48	-	15,381	-	-	-		
	1837 -	-	-	-	1,3160	101	-	-		
1838 -	-	-	-	34,55	-	-	-			
ASSIA NIG	1828 -	-	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	4s per lb	-
	1829 -	-	2,225	1	-	-	3	213		
	1830 -	-	-	5,995	-	-	-	-		
	1831 -	-	252	-	-	-	-	-		
	1832 -	-	8,602	-	-	-	-	-	6d per lb	-
	1833 -	-	-	-	-	-	-	-		
	1834 -	-	-	106,017	-	-	13,572	-		
	1835 -	-	-	23,080	62	-	-	-		
	1836 -	-	-	-	-	-	-	-		
	1837 -	-	-	-	-	-	2	-		
1838 -	-	-	-	-	1,157	-	-			
NNAMON	1828 -	-	lbs.	-	lbs.	-	lbs.	-	2s 6d per lb	-
	1829 -	-	1	-	330,712	-	-	-		
	1830 -	-	3	-	533,799	-	12	-		
	1831 -	-	14,345	-	126,498	-	3	-		
	1832 -	-	2,305	-	212,608	-	2	-	6d per lb	-
	1833 -	-	6,031	-	-	-	54	-		
	1834 -	-	4	-	80,773	-	-	-		
	1835 -	-	-	-	175,911	-	19	-		
	1836 -	-	-	-	407,947	-	4	-		
	1837 -	-	-	-	401,219	-	5	-		
1838 -	-	-	-	711,884	-	3	-			
OVES	1828 -	-	lbs.	lbs.	lbs.	lbs.	lbs.	-	2s per lb	-
	1829 -	-	1	53,611	-	-	16,671	-		
	1830 -	-	986	1,403	-	-	1,486	-		
	1831 -	-	1,886	1,901	-	-	332	-		
	1832 -	19	6	25	11	-	2	-	6d per lb	-
	1833 -	-	33	6	-	-	3	-		
	1834 -	-	5	7,380	2	-	28	-		
	1835 -	-	3	1,708	-	2	1	-		
	1836 -	-	-	1	3	237	-	-		
	1837 -	-	6,904	1,206	2	-	515	-		
1838 -	-	14,707	54	-	-	1,030	-			

## Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &amp;c.—continued.

ARTICLES	YEARS	QUANTITIES IMPORTED INTO THE UNITED KINGDOM [FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.	
		AFRICA			ASIA.		AMERICA.			
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.		
FEE	1828	Produce	1,694	-	723	-	-	29,839,091	-	Produce of the British Posses- sions in America or of Mau- ritius  To 9th Sept 1835, 6d per lb  Produce of British Possession in America, Mauritius, Sierra Leone, or British Possession within the Limits of the East India Company's Charter  From 9th September 1835, 6d. per lb
		Foreign	2	-	-	-	-	147,987	-	
	1829	Produce	40	-	41,825	-	-	26,862,416	-	
		Foreign	1,287	-	-	-	-	49,373	17,496	
	1830	Produce	267	-	29,506	-	-	27,428,877	-	
		Foreign	35	101	-	-	-	31,544	-	
	1831	Produce	127	-	141	-	-	20,017,623	-	
		Foreign	-	258	185,655	-	-	13,179	-	
	1832	Produce	33	-	578	-	-	24,642,787	60	
		Foreign	-	-	-	-	-	31,133	3	
	1833	Produce	65	-	1,378	-	-	18,797,643	-	
		Foreign	-	-	-	-	-	210,432	-	
	1834	Produce	449	-	701	-	-	22,069,201	35	
		Foreign	-	-	-	-	-	12,288	127,263	
1835	Produce	-	-	35	-	-	14,575,314	5,416		
	Foreign	-	-	238,288	-	-	291,266	8,899		
1836	Produce	659	29,185	488	3,165,822	-	18,851,931	-		
	Foreign	-	-	-	-	-	51,494	850		
1837	Produce	672	-	68	7,877,511	-	15,182,967	774		
	Foreign	26,779	-	-	-	1	394,921	20,696		
1838	Produce	350	155	50,577	4,916,006	-	17,430,475	293		
	Foreign	181,505	-	-	-	-	158,180	-		
FEE Imported from British Posses- sions within the Limits of the East India Company's Charter, not cer- tified as the Pro- duce thereof	1828	-	387	-	1,690,131	282	-	-	9d. per lb	
	1829	-	-	-	1,167,795	-	-	-		
	1830	-	84	-	803,779	-	-	-		
	1831	-	-	-	1,407,086	-	-	-		
	1832	-	17,321	29,068	2,824,998	-	-	-		
	1833	-	128	-	2,315,954	-	-	-		
	1834	-	11,193	-	3,537,891	55	-	-		
	1835	-	338	4,973	1,870,143	110	-	-		
	1836	-	3,055	18,697	1,560,682	79	-	-		
	1837	-	742	-	12,350	20,224	-	-		
	1838	-	506,719	48	350	154	-	-		
TIN, viz DIAT	1828	Produce	-	Qrs	-	Qrs	1	-	14,416	On the Produce of British Possessions  When the average Price of British Wheat is— At or above 67s. } 6d per Qr Under 67s } 5s. per Qr
	1829	Produce	-	4,804	-	-	-	-	4,050	
		Foreign	-	-	-	-	-	-	5	
	1830	Produce	-	-	-	-	-	-	58,964	
		Foreign	-	1	-	-	-	-	-	
	1831	Produce	-	2,074	-	45	-	-	189,724	
		Foreign	-	101	-	-	-	-	1,073	
	1832	Produce	-	1,642	-	27	-	-	89,517	
		Foreign	-	1	-	-	-	-	-	
	1833	Produce	-	-	-	759	-	-	79,410	
		Foreign	-	1,615	-	-	-	-	44,907	
	1834	Produce	-	1,108	-	1,766	-	-	14,326	
		Foreign	-	-	-	-	1	-	-	
RN, viz WHEAT FLOUR	1828	Produce	-	Cwts.	-	Cwts.	-	-	15,164	On the Produce of British Possessions  When the average Price of British Wheat is— At or above } 2½d. per Cwt 67s per Qr. } 1s 8½d. per Cw Under 67s } 1s 8½d. per Cw
		Foreign	-	-	-	-	2	-	1,411	
	1829	Produce	-	-	-	-	-	-	5,521	
		Foreign	-	-	-	-	-	-	55	
	1830	Produce	-	9	-	-	-	-	61,841	
		Foreign	-	-	-	-	3	-	75	
	1831	Produce	-	17	1	-	11	-	96,295	
		Foreign	-	-	2	-	2	-	67	
	1832	Produce	-	-	-	-	1	-	48,734	
		Foreign	-	-	-	-	9	-	97	
	1833	Produce	-	-	-	-	1	-	73,891	
		Foreign	-	-	-	-	8	-	126	
	1834	Produce	-	-	-	-	-	-	40,350	
	Foreign	-	-	-	-	-	-	36		
1835	Produce	-	36	-	-	4	-	9,735		
	Foreign	-	-	-	-	2	-	-		
1836	Produce	-	10	-	-	125	-	18,023		
	Foreign	-	-	-	-	-	-	2		
1837	Produce	-	-	-	-	2	-	9,523		
	Foreign	-	-	-	-	-	-	5		
1838	Produce	-	-	-	-	14	-	39,732		
	Foreign	-	-	-	-	-	6	413		

## Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &amp;c.—continued.

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.
		AFRICA.			ASIA.		AMERICA.		
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.	
ELEPHANTS TEETH	1828	Cwts. 483	Cwts. 227	Cwts. -	Cwts. 4	-	Cwts. -	Cwts. -	17. per Cwt.
	1829	517	292	20	-	-	-	5	
	1830	70	237	1	6	-	-	-	
	1831	199	199	-	10	-	4	-	
	1832	135	73	-	12	-	3	-	
	1833	99	86	-	65	-	-	8	1s. per Cwt.
	1834	297	335	-	11	-	-	12	
	1835	175	195	-	77	-	16	1	
	1836	385	93	-	38	-	-	5	
	1837	192	56	-	24	-	-	-	
1838	300	157	1	11	-	2	-		
GINGER	1828	Cwts. 6	Cwts. -	-	Cwts. 45	-	Cwts. 7,854	-	Produce of British Pro- cessions 11s. 6d. per Cwt.
	1829	9	-	-	154	-	6,081	-	
	1830	102	-	-	-	-	4,106	-	
	1831	107	-	-	-	-	3,551	-	
	1832	113	-	-	-	-	5,047	-	
	1833	74	-	-	-	-	6,064	-	11s. per Cwt.
	1834	72	-	-	26	-	9,913	-	
	1835	96	38	-	-	-	8,321	-	
	1836	115	-	-	115	-	10,226	-	
	1837	611	-	-	5,158	-	10,933	-	
1838	600	-	-	255	-	13,366	-		
GUM ANIMI and COPAL	1828	Cwts. 191	Cwts. -	Cwts. 8	-	-	Cwts. 2	Cwts. -	Cleaned, 2l. 16s. per Cwt. Not cleaned, 2l. 6s. 8d. per Cwt.
	1829	112	-	-	-	-	-	2	
	1830	76	1	-	-	-	1	-	
	1831	49	-	-	-	-	-	-	
	1832	72	-	-	-	-	-	-	
	1833	169	-	26	-	-	-	-	All Sorts, 6s. per Cwt.
	1834	235	292	15	-	-	-	-	
	1835	198	11	29	-	-	2	-	
	1836	54	-	-	-	-	-	-	
	1837	22	-	51	-	-	3	-	
1838	25	-	50	-	-	1	-		
GUM ARABIC	1828	Cwts. -	Cwts. -	Cwts. -	-	Cwts. 2	Cwts. -	-	6s. per Cwt.
	1829	2	158	-	-	-	-	-	
	1830	1	2	-	-	-	-	-	
	1831	-	2	-	-	-	-	-	
	1832	-	10	-	-	-	-	-	
	1833	-	124	-	-	6	1	-	
	1834	-	275	-	-	-	-	-	
	1835	35	215	33	-	-	-	-	
	1836	-	104	-	-	-	-	-	
	1837	-	184	-	-	2	-	-	
1838	289	1,565	-	-	1	-	-		
GUM, LACDYE	1828 to 1831	-	-	-	-	-	-	-	5l. per Centum ad valorem.
	1832 to 1838	-	-	-	-	-	-	-	6s. per Cwt.
GUM, SHELL- LAC	1828 to 1831	-	-	-	-	-	-	-	20l. per Centum ad valorem.
	1832 to 1838	-	-	-	-	-	-	-	6s. per Cwt.
HAIR or GOATS WOOL, MANU- FACTURES OF	1828	£ 30	£ 45	£ 110	£ 55	£ -	£ -	£ -	30l. per Centum ad valorem.
	1829	-	32	6	-	-	5	-	
	1830	-	55	191	-	-	2	-	
	1831	-	-	-	-	-	-	-	
	1832	-	-	61	12	-	-	6	
	1833	-	19	1	-	-	-	-	
	1834	-	40	100	9	12	-	-	
	1835	-	775	12	-	-	-	-	
	1836	-	12	29	71	-	-	-	
	1837	-	-	43	7	15	-	-	
1838	-	3	36	-	-	-	-		

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATE OF DUTY chargeable on Importation from the British Colonies	
		AFRICA.			ASIA.		AMERICA.			
		Sierra Leone and River Gambia	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America		
		Cwts.	Cwts.		Cwts.	Cwts.	Cwts.			
EMP, Rough or Undressed, or any other Vegetable Substance of the Nature and Qua- lity of undressed Hemp, and ap- plicable to the same Purposes.	1828	-	-	-	-	-	-	-	Free.	
	1829	-	-	-	-	-	-	-		
	1830	16	514	-	-	-	-	-		
	1831	3	-	-	-	-	-	-		
	1832	26	-	-	-	740	-	-	1d. per Cwt.	
	1833	78	-	-	-	-	1	-		
	1834	42	-	-	-	-	-	-		
	1835	-	85	-	-	-	-	-		
	1836	-	-	-	-	-	-	-		
	1837	-	-	-	-	-	1	-		
1838	-	-	-	-	430	-	-			
FIBRES, Untanned	1828	Produce	2,876	12,503	-	1	1,113	3,808	1,518	On the Produce of British Possessions: Dry - 2s 1d per Cwt Wet - 1s. 6d. per Cwt.
	1828	Foreign	-	-	-	-	729	-	-	
	1829	Produce	5,697	15,841	1,059	-	3,161	2,741	892	
	1829	Foreign	-	-	157	-	-	179	82	
	1830	Produce	1,333	19,957	293	18	3,915	2,217	922	
	1830	Foreign	-	-	-	-	-	405	131	
	1831	Produce	3,195	16,146	-	-	5,662	2,210	516	
	1831	Foreign	6	-	-	-	-	289	-	
	1832	Produce	1,573	13,191	48	-	6,719	1,498	490	
	1832	Foreign	-	-	-	-	-	309	-	
	1833	Produce	1,394	18,731	159	503	5,451	2,872	1,266	
	1833	Foreign	-	-	-	-	-	285	-	
	1834	Produce	5,116	20,191	1,021	98	5,658	3,902	1,918	
	1834	Foreign	7	174	-	-	-	299	-	
	1835	Produce	2,422	20,983	711	16	10,181	3,827	918	
	1835	Foreign	145	191	63	-	-	37	415	
	1836	Produce	1,431	16,451	61	12	6,531	3,919	1,352	
	1836	Foreign	906	44	-	-	-	78	3	
	1837	Produce	1,519	18,097	21	21	6,362	4,475	1,369	
	1837	Foreign	1	1	-	-	-	38	29	
1838	Produce	1,050	10,377	4	81	2,629	1,903	1,366		
1838	Foreign	35	-	63	1	-	499	159		
INDIGO	1828	Produce	-	1,195	1,050	-	-	-	-	On the Produce of British Possessions: 3d per Pound.
	1828	Foreign	-	-	-	-	-	77,806	-	
	1829	Produce	-	2,159	3,325	7	-	-	-	
	1829	Foreign	-	-	-	-	-	212,021	-	
	1830	Produce	-	-	240	-	-	26	-	
	1830	Foreign	-	-	-	-	78	87,259	-	
	1831	Produce	-	-	315	38	-	7,412	-	
	1831	Foreign	-	-	667	-	251	141,937	-	
	1832	Produce	-	-	620	-	-	218	-	
	1832	Foreign	-	-	-	-	-	52,155	-	
	1833	Produce	-	-	-	633	-	-	-	
	1833	Foreign	-	-	-	-	-	107,442	768	
	1834	Produce	-	3,422	-	-	-	578	-	
	1834	Foreign	-	1,471	-	-	1	256,287	297	
	1835	Foreign	-	-	-	-	-	105,061	-	
	1835	Produce	-	3,167	2,796	-	-	314	638	
1835	Foreign	-	-	1,886	-	-	193,628	-		
1837	Produce	-	124	-	-	-	178	472		
1837	Foreign	-	3,908	-	-	-	551,049	1,930		
1838	Foreign	-	-	-	-	-	197,063	-		
LADDER ROOT	1828	-	-	Cwt	Cwt.	-	-	-	1s 6d. per Cwt	
	1829	-	-	-	4	-	-	-		
	1830	-	-	-	-	-	-	-		
	1831	-	-	-	-	-	-	-		
	1832 to 1838	-	-	2	-	-	-	-		6d. per Cwt

Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &c.—*continued.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.
		AFRICA.			ASIA.		AMERICA.		
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.	
NUTMEGS	1828	-	1	lbs 2	lbs.	-	lbs.	-	2s. 6d. per lb.  Wild Nutmegs in the Is. per lb Other Sorts, 2s. 6d. per lb
	1829	-	-	4	-	-	1	-	
	1830	-	3,525	-	-	-	1	198	
	1831	-	100,319	1	-	-	-	-	
	1832	-	5	1	19	-	-	-	
	1833	-	6	6	-	-	2	-	
	1834	-	9,804	-	-	-	4	-	
	1835	-	116,618	1	-	-	10	-	
	1836	-	95,484	2	-	-	5	7,364	
	1837	-	133,102	-	1	-	27	-	
1838	-	59,268	1	-	-	18	-		
OIL, CASTOR	1828	-	Cwts	Cwts	-	-	Cwts	Cwts	12. 8s. per Cwt  2s. 6d. per Cwt  1s. 3d. per Cwt
	1829	-	-	-	-	-	165	-	
	1830	-	-	-	-	-	81	315	
	1831	-	-	-	-	-	42	352	
	1832	-	-	-	-	-	13	230	
	1833	-	-	-	-	-	21	179	
	1834	-	-	-	-	-	17	117	
	1835	-	-	-	-	-	71	-	
	1836	-	8	-	-	-	11	-	
	1837	-	-	-	-	-	16	-	
1838	-	-	1	-	-	9	-		
GIBBERNUM	1828 to 1831	-	Cwts	Cwts	-	-	-	-	27. per Cwt  6. per Cwt
	1832	-	-	-	-	-	-	-	
	1833	-	-	-	-	-	-	-	
	1834	-	158	-	-	-	-	-	
	1835	-	-	33	-	-	-	-	
	1836	-	-	-	-	-	-	-	
	1837	-	-	-	-	-	-	-	
	1838	-	-	-	-	-	-	-	
PEPPER	1828	lbs 97	lbs 11	lbs. 1	lbs 49,181	lbs 22	lbs 6,629	lbs.	On the Produce of British Sessions or imported from British Possession with Licence of the East Company's Charter 1s. per lb.  However imported, 6d. per lb.
	1829	51	2	9	101,829	-	6,331	-	
	1830	6,766	10	-	98,661	1	20,262	-	
	1831	67,171	23,962	2	50,910	-	11,381	-	
	1832	42,910	33	-	491,053	1	6,260	1	
	1833	9,985	30	4	210,411	2	4,876	9	
	1834	16,617	18	58,026	333,131	-	28,148	1	
	1835	2,303	2,837	4,153	187,053	4	10,512	-	
	1836	47,823	8	277,830	211,186	-	16,193	406	
	1837	109,512	6	-	183,375	12	1,797	-	
1838	12,770	65,316	11,586	89,746	-	5,569	20,079		
RICE, CLEANED	1828	Produce	-	11	105	705	1	-	On the Produce of Possessions Is. per Cwt.
	1828	Foreign	-	-	1	-	-	1	
	1829	Produce	1	4	31,613	80	2	1	
	1829	Foreign	-	-	2,139	-	-	1	
	1830	Produce	1	1	3	-	-	-	
	1830	Foreign	-	1	-	-	-	-	
	1831	Produce	198	-	12	-	3	-	
	1831	Foreign	-	-	-	-	-	7	
	1832	Produce	1,576	1,850	11	-	2	-	
	1832	Foreign	-	-	-	-	-	1	
	1833	Produce	2,132	5	17	2	1	111	
	1833	Foreign	-	-	-	1	-	-	
	1834	Produce	1,943	6	560	-	1	1	
	1834	Foreign	812	-	4,831	-	2	-	
	1835	Produce	758	12	288	-	2	-	
	1835	Foreign	998	-	15	1	1	-	
	1836	Produce	-	-	-	-	3	-	
	1837	Produce	4	-	142	1	-	-	
1837	Foreign	-	-	1	-	-	-		
1838	Produce	9	16	350	-	-	-		
1838	Foreign	-	-	274	-	-	-		



Section B. An Account of the Imports into the United Kingdom from the British Colonies, &c.—*continued.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies				
		AFRICA.			ASIA.		AMERICA.						
		Sierra Leone and River Gambia.	Cape of Good Hope	Mauritius	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America					
E, UGH, AND IN IE HUSK	1828 Produce	Quarters.	Quarters.	Quarters.	Quarters.	Quarters.		Quarters.	On the Produce of Brit Possessions. 1d. per Quarter.				
	1829 -	-	-	23	-	-	-	-					
	1830 Produce	1	-	-	-	-	-	-					
	1831 -	-	-	-	-	-	-	-					
	1832 { Produce	9	-	-	-	-	-	-					
	1832 { Foreign	-	-	79	-	-	-	-					
	1833 Produce	39	-	-	-	-	-	-					
	1834 -	1,154	1	-	-	-	-	-					
	1835 -	1,425	-	-	-	-	-	-					
	1836 -	1,523	-	-	32	2	-	-					
1837 -	622	-	-	-	-	-	-						
1838 -	14	-	-	-	-	-	1						
FLOWER -	1828 to 1831	-	-	-	-	-	-	-	2s. 6d. per Cwt. 1s. per Cwt.				
	1832 to 1838	-	-	-	-	-	-	-					
PETRE -	1828 -	Cwts.	Cwts.	Cwts.	-	-	-	Cwts.	6d. per Cwt				
	1829 -	-	-	153	-	-	-	-					
	1830 -	-	-	711	-	-	-	-					
	1831 -	-	-	267	-	-	-	3					
	1832 -	-	-	-	-	-	-	-					
	1833 -	-	-	-	-	-	-	-					
	1834 -	-	-	31	-	-	-	-					
	1835 -	-	-	-	-	-	-	-					
	1836 -	-	-	-	-	-	-	-					
	1837 -	-	-	-	-	-	-	25					
1838 -	-	401	-	-	-	-	-						
NDERS, D	1828 to 1831	-	-	Tons.	-	-	-	-	12s. per Ton. 1s. per Ton				
	1832 to 1837	-	-	-	-	-	-	-					
	1838	-	-	6	-	-	-	-					
A	1828 to 1831	-	-	-	lbs.	-	lbs.	-	1s. 3d. per lb 6d. per lb				
	1832 -	-	-	-	-	-	-	-					
	1833 -	-	-	-	-	-	-	-					
	1834 -	-	-	-	-	-	-	-					
	1835 -	-	-	-	1,778	-	-	-					
	1836 -	-	-	-	-	-	1	-					
	1837 -	-	-	-	-	-	-	-					
	1838 -	-	-	-	-	-	-	-					
S, RAW	1828 -	lbs.	lbs.	lbs.	lbs.	-	lbs.	-	1d. per lb				
	1829 -	-	20,961	71	-	-	-	-					
	1830 -	-	13,447	-	-	-	-	-					
	1831 -	-	-	13	648	-	-	-					
	1832 -	-	26,930	-	-	-	778	-					
	1833 -	-	8,194	-	8,863	-	-	-					
	1834 -	-	36,056	-	4,152	-	-	-					
	1835 -	-	40,595	-	-	-	-	-					
	1836 -	-	-	-	2,088	-	-	-					
	1837 -	-	-	-	-	-	-	-					
	1838 -	-	27,011	-	-	-	-	-					
	1838	-	1	-	-	-	-	-					
Gallons, including Over-proof.									Produce of Bri- tish Possessions in America, or of Mauritius	Produce of Bri- tish Possessions within the Lan- d of the East In- dia Company Charter			
WITS not etened (Rum)	1828 { Produce	30	-	-	-	3	4	6,307,224			15,586	8s. 6d. per ProofGallon.	15s. per Pro Gallon.
	1829 { Foreign	2	-	-	-	-	-	6,934,759			31		
	1830 { Produce	-	12	63	-	-	-	6,752,799			11,230		
	1830 { Foreign	-	-	-	-	-	-	-			86		
	1831 { Produce	-	-	798	-	-	9	7,844,157			342		
	1831 { Foreign	179	-	-	-	-	-	-			-		
	1832 { Produce	64	8	46	-	-	-	4,713,809			19,717		
	1833 { Produce	2	-	252	-	-	-	5,109,976			27,350		
	1834 { Produce	-	-	-	-	-	2	5,112,397			7,765		
	1834 { Foreign	-	-	1	-	-	-	-			18		
	1835 { Produce	-	-	201	-	-	-	5,453,257			25,849		
	1835 { Foreign	-	-	-	-	-	-	-			60		
1836 Produce	-	-	2,305	-	-	-	4,868,167	13,081	9s. per Proof Gallon.	15s. per Pro Gallon.			
1837 Produce	-	-	-	-	-	-	4,418,349	99					
1838 { Produce	-	-	993	-	-	-	4,626,467	16,207					

## Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &amp;c.—continued.

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.		
		AFRICA.			ASIA.		AMERICA.		Produce of the British Pos- sessions in America, or of Mauritius	Produce of British Posses- sions within the limits of the I. Comp <sup>s</sup> Charter.	
		Sierra Leone and River Gambia	Cape of Good Hope	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.			
SUGAR, UNRE- FINED	1828	Produce	-	483	360,570	-	4	4,313,635	9	17. 7s per Cwt.	17. 17s per Cwt.
	1829	Produce	-	509	297,453	-	-	4,152,613	202		
	1830	Produce	-	-	485,826	-	1	3,912,629	639		
	1831	Produce	-	3,222	516,077	-	-	4,103,697	47		
	1832	Produce	-	8,762	527,901	-	286	3,773,456	11,892		
	1833	Produce	-	5,314	524,018	-	-	3,614,555	11,057	17. 4s. per Cwt	17. 12s. per Cwt.
	1834	Produce	-	1,923	553,800	-	-	3,813,259	985		
	1835	Produce	-	-	558,712	-	-	3,523,338	610		
	1836	Produce	-	2	497,902	2	-	3,599,789	9		
	1837	Produce	-	1,573	-	-	797	2,009	-		
	1838	Produce	-	-	537,455	-	506	3,903,403	1,835		
	1839	Produce	-	-	604,619	52	537	3,973	531		
	1840	Produce	-	-	1,400	-	-	3,718,376	3,058		
	TERRA JAPO- NICA	1828	-	-	Cwts.	Cwts.	-	-	-	-	3s per Cwt.
1829		-	-	-	36	-	-	-	-		
1830		-	-	-	-	-	-	-	-		
1831		-	-	-	-	-	-	-	-		
1832		-	-	-	-	-	-	-	-		
1833		-	-	-	62	-	-	-	-		
1834		-	-	54	656	-	-	-	-		
1835		-	-	-	-	-	-	-	-		
1836		-	-	-	-	-	-	-	-		
1837		-	-	-	-	-	-	-	-		
TOBACCO, Un- manufactured, of the British Possessions in America	1828	-	-	-	-	-	lbs.	lbs.	7,932	2s. 9d. per lb	
	1829	-	-	-	-	-	-	-	112,180		
	1830	-	-	-	-	-	-	-	33,855		
	1831	-	-	-	-	-	-	-	42,401		
	1832	-	-	-	-	-	-	-	25,156		
	1833	-	-	-	-	-	-	-	11,001		
	1834	-	-	-	-	-	-	-	7,926		
	1835	-	-	-	-	-	10	-	8,198		
	1836	-	-	-	-	-	3	-	13,866		
	1837	-	-	-	-	-	-	-	-		
TOBACCO, Un- manufactured, not of the British Possessions in America	1828	lbs.	lbs.	-	lbs.	-	lbs.	lbs.	411	3s. per lb.	
	1829	1,195	-	-	-	-	1	-	27,373		
	1830	-	-	-	-	-	1	-	-		
	1831	-	-	-	-	-	15,641	-	-		
	1832	-	-	-	2	-	15,919	-	-		
	1833	-	-	-	-	-	-	-	-		
	1834	-	-	-	-	-	6,047	-	-		
	1835	-	-	-	-	-	11,225	750	-		
	1836	-	136	-	-	-	3	-	-		
	1837	-	-	-	251	-	1,920	-	-		
1838	-	-	-	-	-	31,280	-	-			

Section B.—An Account of the Imports into the United Kingdom from the British Colonies, &c.—*continued.*

ARTICLES.	YEARS.	QUANTITIES IMPORTED INTO THE UNITED KINGDOM FROM THE BRITISH COLONIES IN							RATES OF DUTY chargeable on Importation from the British Colonies.	
		AFRICA			ASIA.		AMERICA.			
		Sierra Leone and River Gambia.	Cape of Good Hope.	Mauritius.	Ceylon.	Australian Settlements.	British West Indies, including Honduras.	British Provinces in North America.		
ACCO, man- ufactured, and gars.	1828	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	9s. per lb	
	1829	-	3	14	8	22	2,728	6		
	1830	-	94	10	10	-	713	2		
	1831	-	26	6	-	-	1,559	45		
	1832	9	9	3	15	2	1,056	-		
	1833	-	97	18	32	15	1,299	15		
	1834	80	35	25	10	481	781	11		
	1835	-	15	2	8	14	2,060	47		
	1836	-	51	6	31	21	729	1,519		
	1837	12	23	20	7	353	1,212	1,306		
1838	-	10	16	46	16	1,478	212			
1839	-	6	29	295	59	12	6,083	25		
MERIC	1828	-	Cwts.	Cwts.	Cwts.	-	Cwts.	-	2s. 4d per cwt	
	1829	-	-	-	42	-	6	-		
	1830	-	-	-	-	-	5	-		
	1831	-	-	-	-	-	1	-		
	1832	-	27	-	-	-	1	-		
	1833	-	-	-	-	-	-	-		
	1834	-	-	219	-	-	-	-		
	1835	-	179	-	-	-	1	-		
	1836	-	-	-	-	-	-	-		
	1837	-	-	-	-	-	-	-		
1838	-	-	-	-	-	-	-			
L. COT- N	1829	Produce	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	On the Produce of the British Possessions 4d per Cwt	
	1829	Foreign	-	78,735	50,286	-	28	5,440,171		187,100
	1830	Produce	-	-	50,599	-	-	475,629		209
	1830	Foreign	-	-	-	-	-	1,516,590		32,119
	1831	Produce	-	-	1,456	-	179	123,824		-
	1831	Foreign	-	-	-	-	-	3,385,026		2,173
	1832	Produce	-	-	-	-	-	44,221		-
	1832	Foreign	-	-	-	-	-	2,228,927		316,016
	1833	Produce	-	-	-	-	-	331,372		7,158
	1833	Foreign	-	38	-	3,037	-	1,658,166		9,806
	1834	Produce	1,273	39,714	-	-	-	431,696		155,720
	1834	Foreign	-	-	-	-	-	1,673,216		-
	1835	Produce	-	-	-	-	-	621,585		3,932
	1835	Foreign	231	15,377	39,579	258,810	-	1,495,517		336
	1836	Produce	-	-	-	-	-	319,753		346
	1836	Foreign	3,086	-	-	307,012	-	1,412,806		-
1837	Produce	490	-	-	-	-	101,731	1,811		
1837	Foreign	-	-	45,125	440,812	-	1,099,152	336		
1838	Produce	-	-	-	-	-	396,540	17,262		
1838	Foreign	3,897	-	-	-	-	928,425	-		
1839	Produce	-	-	-	-	-	600,931	12,485		
L. SUG- ARS	1828	Produce	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	The Produce of British Possessions Free	
	1828	Foreign	-	29,326	-	-	1,572,186	1,648		
	1829	Produce	-	-	-	-	2,000	2,119		
	1829	Foreign	-	37,619	-	-	1,818,842	759		
	1830	Produce	-	33,407	-	-	1,967,909	1,425		
	1830	Foreign	-	47,868	-	-	2,493,337	653		
	1831	Produce	-	33,257	-	-	2,377,057	877		
	1831	Foreign	-	93,325	-	-	3,516,869	819		
	1832	Produce	-	141,707	-	-	3,558,091	2,057		
	1832	Foreign	-	-	-	-	61	231		
	1833	Produce	2,418	191,624	2,207	-	4,210,301	2,029		
	1833	Foreign	-	331,972	2,231	-	4,996,645	2,442		
	1834	Produce	-	-	2,975	-	-	-		
	1834	Foreign	-	468,011	13,239	-	7,066,225	4,106		
	1835	Produce	-	-	-	-	-	216		
	1835	Foreign	-	-	-	-	-	824		
1836	Produce	-	422,000	695	-	7,837,403	4,213			
1836	Foreign	-	-	-	-	-	154			

# SECTION C.

STATEMENT of the RATES of CUSTOMS DUTY levied in the several BRITISH COLONIES since the Year 1828, on all ARTICLES of the GROWTH or MANUFACTURE of the UNITED KINGDOM, and on all ARTICLES of the GROWTH or MANUFACTURE of the TERRITORIES of the EAST INDIA COMPANY, respectively.

Colony	Date	Rate on British Goods	Rate on East India Goods.
NEWFOUNDLAND	From 1828 - -	1s. 6d. on British Spirits.	
SIERRA LIONE	- - - -	1s. Do. -	Same on East India.
	8th November 1831	1s. 6d. Do. -	Do.
	8th November 1834	1s. 6d. Do. -	Do.
	10th December 1839	1s. Do. -	Do.
	To 8th November 1834.	Two per Cent. on all British Goods.	Six per Cent. on East India.
	From 8th November 1834.	Three Do. -	Three per Cent. on East India.
GAMBIA - -	From 1st July 1833	1s. on British Spirits -	Same on East India.
	From 8th November 1834.	1s. 6d. Do. -	Do.
	Act 18th February 1835, from 30th April 1835.	6d. Do. -	Do.
	To 8th November 1834.	Two per Cent. on all British Goods.	Six per Cent. on East India.
	From 8th November 1834.	Three Do. -	Three per Cent. on East India.
CAPT. OF GOOD HOPE -	From 10th October 1834	Three Do. -	Ten per Cent. on East India
MAURITIUS - -	From 5th January 1833	One per Cent. on Flour.	
		Six per Cent. on other British Goods.	Six per Cent.
CYLON - - -	From 11th October 1837.	4s. 6d. on Spirits -	Same on East India.
		2½d. per Gallon on Malt Liquor in Casks.	Do.
		1d. per Dozen Quart Bottles of Malt Liquor.	Do
		Four per Cent. on all other British Goods.	Ten per Cent. on East India
NEW SOUTH WALES -	From 16th October 1828.	7s. 9½d. per Imperial Gallon on British Spirits.	10s. 2½d. on East India.
			Five per Cent. on other East India Goods.
VAN DIEMEN'S LAND -	4th February 1829	7s. 6d. per Gallon (old Measure) on British Spirits.	10s. on East India Spirits.
	1st January 1834 -	9s. per Gallon (Imperial Measure) on British Spirits.	12s. on East India Spirits.
ST. HELENA - - -	11th July 1839 -	10s. per Gallon on British Spirits.	Five per Cent. on other East India Goods.
		Beer in Bottles, 6d. the Dozen Quarts.	Same Duty.
		In Cask, 10s. the Hogshead	Do
		Three per Cent. on other British Goods.	Do.
			Ten per Cent. on Coffee, Cocoa, Chocolate, Tea, Pepper, Spices, Sugar, Sugar Candy, Tobacco, Cheroots, Segars, Curry Powder, Sauces, Sago, Dried Fruits and other Groceries, Preserves and Confectionary, Drugs, Woollen, Cotton, and Silk Manufactures, Toys, Ivory Manufactures, Wood, Wearing Apparel of all Sorts.

In the other Colonies under the Customs British Goods and Goods of the Territories of the East India Company are Duty free.

Plantation Accounts Office,  
14th April 1840.

J. WOODHOUSE.







